

Counties Financial Transactions Report Instructions



California State Controller

**Division of Accounting and Reporting
Local Government Reporting Section**

Counties Financial Transactions Report Instructions

Table of Contents

Introduction.....	2
General Instructions:	
Filing Instructions	3
Reporting Instructions	6
Form Instructions:	
Cover Page Form	11
General Information Form.....	12
Statement of Revenues Forms	13
Property Taxes and Other Taxes Form.....	14
Special Benefit Assessment Form	17
Licenses, Permits, and Franchises Form	18
Fines, Forfeitures, and Penalties Form	21
Revenue From the Use of Money and Property Form.....	23
Aid From Other Governmental Agencies - State Form.....	24
Aid From Other Governmental Agencies - Federal Form.....	29
Other In-Lieu Taxes and Other Governmental Agencies Form	31
Charges for Current Services Form	32
Miscellaneous Revenue Form.....	39
Other Financing Sources Form	41
Transfers in From Enterprise Form	42
Statement of Expenditures Forms	43
General Form	45
Public Protection Form.....	47
Public Ways and Facilities Form	51
Health Form	52
Sanitation Form.....	54
Public Assistance Form.....	55
Education Form.....	58
Recreation and Cultural Services Form.....	59
Debt Service Form	60
Transfers Out Form.....	61
Long-Term Debt Form	64
Construction Financing Form.....	69
Lease Obligations Form.....	72
Enterprise Funds	75
Airport Enterprise/Activity Form	76
Hospital Enterprise/Activity Form.....	80
Refuse Enterprise/Activity Form	88
Other Enterprises Form	92
Statistics and Summary Form.....	96
Balance Sheet Form	99

Counties Financial Transactions Report Instructions

Introduction

The purpose of the Counties Financial Transactions Report is to collect specific financial-related data of California counties on a uniform and comparable basis for use by the Governor, the California State Legislature, and the public.

Financial information used for this report should be accumulated in accordance with generally accepted accounting principles (GAAP) and legal requirements as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and California laws.

California Government Code Section 30200 requires the California State Controller to prescribe uniform accounting procedures for counties. To accomplish the stated purpose of providing uniform and comparable data, the *Accounting Standards and Procedures for Counties* manual was issued in 1961 and has been subsequently revised, when necessary. This manual provides the Uniform Chart of Accounts, fund structure, funds, activities, and includes specific accounting procedures for specialized accounting to be used by counties in California. This manual is available at www.sco.ca.gov/ard/manual/cntyman.pdf.

Special Considerations:

Component Units: Component Units, blended or discrete, should be excluded from the County Report as these are separate legal entities by law and must prepare separate State Controller's reports. Examples of component units are special districts of any type including joint powers authorities and public finance corporations, redevelopment agencies, cities, and transportation planning agencies. See special reporting instructions for transit enterprises on the Statement of Revenues, General Instructions, page 13.

Interfund Transactions: The Counties Financial Transactions Report includes a consolidated statement of governmental fund types. When preparing this consolidated statement, adjustments will be necessary to remove the effects of interfund operating transactions that result in revenues and expenditures between the four governmental fund types (General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund). Interfund transactions must be eliminated to prevent the overstatement of revenues and expenditures in this consolidated report.

Reimbursements: Expenditure recoveries, "reimbursements" should be treated as an expenditure in the fund receiving the billing and an expenditure reduction in the fund recovering the cost.

Prior Year Adjustments or Revenues: The State Controller's County Financial Transactions Report is used by governmental and private organizations in research and budgetary decision making, therefore current year actuals and proper classification for consistency in reporting is necessary. Report prior year revenues received in the current reporting period that were not accrued as revenue in the prior year State Controller's report, by revenue source. Exclude prior year revenues accrued and reported in the State Controller's report in the previous year. When reporting prior period or audit adjustments, report the actual current year revenue or expenditure on the applicable revenue or expenditure line and any prior year or audit adjustment on the Statistics and Summary Form as a fund balance adjustment.

Counties Financial Transactions Report Instructions

General Instructions:

Filing Instructions:

General reporting instructions, electronic report instructions, paper reporting forms, and applicable California laws related to the reporting requirements for preparing the Counties Financial Transactions Report are available on the California State Controller's Web site at www.sco.ca.gov.

What to File:

The following reports must be submitted by the respective deadlines. Although the Counties Financial Transactions Report can be submitted in the prescribed electronic report format, the signed cover page form of the Counties Financial Transactions Report and the U.S. Bureau of the Census Survey form must be mailed in paper form to complete filing requirements.

- **Counties Financial Transactions Report**
- **U.S. Bureau of the Census Survey**
(This form is available at www.sco.ca.gov/ard/local/locprep/counties/cntysuppforms.pdf)

When to File:

These reports are due within 90 days after the close of the county's fiscal year (September 30), or 110 days if filing the California State Controller's electronic format report (October 20). Be advised that there is no statutory authority for the California State Controller to grant extensions for filing this report.

How to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on both the compact disc mailed and on the California State Controller's Web site at www.sco.ca.gov/ard/local/locprep/guidelines.pdf. Please remember that the signed Cover Page Form and the U.S. Bureau of the Census Survey must be mailed to the California State Controller's Office to complete filing requirements.

Counties Financial Transactions Report Instructions

Filing Instructions - (Continued):

By U.S. mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **County Unit**
P.O. BOX 942850
Sacramento, CA 94250-5875

By Express Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **County Unit**
3301 C Street, Suite 700
Sacramento, CA 95816

Electronic Report Format:

A compact disc (CD) will be mailed to each county containing the electronic reporting forms and instructions for preparing the Counties Financial Transactions Report. The automated reporting instructions provide a step-by-step guide on using the electronic reporting forms and the electronic filing of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the California State Controller's Office via the Internet. If you do not have access to the Internet to file electronically using the File Transfer Protocol, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above. Whenever the electronic format report is used, October 20 is the deadline for filing the report regardless of the method used to submit the report.

Paper Reports:

Reporting forms and instructions can be printed from the electronic format report provided on the CD and are also available via the Internet at www.sco.ca.gov/ard/local/locprep/counties/cntyforms.pdf. If you do not have access to a CD-ROM or the Internet, you can call (916) 445-5153 to request that forms and instructions be mailed to you.

Audit Requirement:

There is no requirement for the information provided in the Counties Financial Transactions Report to be based on audited financial information. Audited financial statements are not required to be submitted with this report, however the county should provide a copy of its audited financial statements to the California State Controller's Office if requested.

Counties Financial Transactions Report Instructions

Filing Instructions - (Continued):

Report Preparation Assistance:

The answers to commonly asked questions can be found in these instructions. Although the California State Controller's Office is unable to provide report preparation assistance at your office, assistance can be obtained by telephoning the California State Controller's Office staff in Sacramento at (916) 445-5153.

Counties Financial Transactions Report Instructions

Reporting Instructions:

Accounting Basis

The California State Controller's Office recommends that this report be reported on the modified accrual basis for the governmental fund types. Governmental fund types include the General Fund (GF), Special Revenue Funds (SRF), Debt Service Funds (DSF) and Capital Project Funds (CPF). The accrual basis is recommended for the proprietary fund types such as Enterprise Funds and Internal Service Funds. All countywide and less than countywide funds should be included.

Initial Caps

Please enter Initial Caps in the text field of the revenue subforms and the purpose fields on the debt forms whenever possible with the exception of acronyms, i.e., AB 818, CCS, CDBG, or COPS etc.

Elimination of Cents

Do not enter cents in this report. All amounts should be rounded to the nearest dollar.

Completed Forms

Complete all required forms and all optional forms that are applicable for your county's financial activities.

Required Versus Optional Forms

All required forms must be completed. Those forms referred to as "optional" must be completed, if applicable to the county's activities in order to prepare a complete report. The reporting forms are organized in the order in which they should be completed. Please file only the completed forms when submitting a paper report.

Revenues and Expenditures

Revenues and Expenditure forms will consolidate the revenues and expenditures of all four governmental fund types (GF, SRF, DSF, and CPF). **Because this report is consolidated, adjustments will be necessary to remove the effects of the interfund operating transactions that would result in revenues and expenditures between these four governmental fund types before preparing this report.**

Because many budget units combine activities that are required to be reported in specific categories for purposes of this report, the costs must be allocated prior to completing the report to reflect the true level of activity in each reporting category. In those cases where costs cannot be determined directly from the accounting records, the allocation should be based upon a reasonable estimate. It is possible that a budget unit will need to be allocated more than once. (Refer to the Sheriff-Coroner allocation example on the following page).

Counties Financial Transactions Report Instructions

Reporting Instructions - (Continued):

Examples of activities that need to be reported within the applicable functional category are listed below. This listing is for illustrative purposes only and is not intended to be an all-inclusive listing. A county may have more or less reporting categories than those listed. **All expenditure allocations should be made prior to completing the Statement of Expenditures forms in this report.**

<u>Budget Unit</u>	<u>Department</u>	<u>Functional Reporting Categories</u>
Sheriff-Coroner	Sheriff	Public Protection - Police Protection
	Sheriff	Public Protection - Detention and Corrections Adult Detention Juvenile Detention
	Coroner	Public Protection - Other Protection Coroner
Clerk-Recorder	County Clerk	Public Protection - Judicial County Clerk
	Recorder	Public Protection - Other Protection Recorder
	Clerk of the Board	General - Legislative and Administrative Clerk of the Board
County Clerk	County Clerk	Public Protection - Judicial County Clerk
	Elections	General - Elections Elections
	Clerk of the Board	General - Legislative and Administrative Clerk of the Board

Encumbrances

Encumbrances are not to be reported as expenditures on this report. Encumbrances should only be reported on the Balance Sheet, as a reserved portion of the fund balance.

Counties Financial Transactions Report Instructions

Reporting Instructions - (Continued):

Trust and Agency Funds (Fiduciary Fund Types)

Operating transactions for Expendable and Non-expendable Trust Funds and Agency Funds should not be reported on the Statement of Revenues or Statement of Expenditures forms. Assets, Liabilities, and the Fund Balance of these funds should only be reported on the Balance Sheet. Pension Trust Fund activity should not be reported in the Counties Financial Transactions Report. However, county retirement contributions made in the reporting year to county administered Pension Trust Funds should be allocated and reported as expenditures of the applicable budget units on the Statement of Expenditures forms. For transfers from Fiduciary Funds to Governmental Funds, see the Statement of Revenues, Transfers-In instructions.

Interfund Transactions

The *Accounting Standards and Procedures for Counties* manual recommends that interfund transactions between the four governmental fund types that result in revenues and expenditures, be accounted for in interfund accounts or sub-accounts used to identify and control these transactions. When preparing a consolidated statement such as the Counties Financial Transactions Report, adjustments should be made to remove the effects of interfund transactions prior to preparing the report. **Interfund transactions must be eliminated to prevent the overstatement of revenues and expenditures in this consolidated report.**

Listed below are examples of various interfund transactions and how they should be reported in the Counties Financial Transactions Report.

1. **Quasi-External Transactions** - Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit. The following quasi-external transactions should be reported as specified in the examples provided:
 - A. **Payments in-lieu of taxes from an Enterprise Fund to the General Fund** - These revenues to the General Fund should be reported on the Statement of Revenues, Other In-lieu Taxes and Other Governmental Agencies form. The payments in-lieu of taxes from the Enterprise Fund should be reported as an operating expense.
 - B. **Routine employer contributions from the General Fund to a Pension Trust Fund** - These contributions from the General Fund should be allocated and reported as expenditures of the applicable budget units. Pension Trust Fund assets and results of operations should not be reported in the Counties Financial Transactions Report.
 - C. **Routine service charges provided by a department financed from one governmental fund type to a department financed by another governmental fund type** - These transactions should not be accounted for as revenues, expenditures, or expenses in the funds involved. Billings between departments that account for activities in a governmental fund will overstate revenues and expenditures. Instead, account for these types of transactions as reimbursements.

Counties Financial Transactions Report Instructions

Reporting Instructions - (Continued):

Interfund Transactions - (Continued):

2. **Reimbursements** - Reimbursements are transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund. For example, an expenditure properly chargeable to the "Road Fund", a type of Special Revenue Fund, that was initially made from the General Fund, which is subsequently reimbursed, should be recorded as an expenditure or expense in the Road Fund and as a reduction of an expenditure in the General Fund on the Counties Financial Transactions Report.
3. **Transfers** - Transfers, as such, do not constitute revenues, expenses, or expenditures in the Counties Financial Transactions Report. The following examples provide instruction on how to report transfers.
 - A. **Residual Equity Transfers** - These are nonrecurring or non-routine transfers of equity between funds - e.g., transfer of residual capital back to the General Fund from the Enterprise Fund, or the transfer of the residual balance of a discontinued Capital Projects Fund to the Debt Service Fund or the General Fund. Residual equity transfers of governmental funds will not be specifically identified in the report as is done in the proprietary funds (Enterprise forms). The only form used to report any residual equity transfers of governmental funds will be the Balance Sheet, where the ending balance of Fund Equity should contain the results of these transactions and the Statistics and Summary Form where such transfers should be reported in the Adjustments section.
 - B. **Operating Transfers** - Operating Transfers result in the reduction of a fund's expendable resources, but they are not classified as expenditures. An Operating Transfer is a legally authorized transfer between funds in which one fund is responsible for the initial receipt of funds (e.g., property taxes) and another fund is responsible for disbursement. In an operating transfer, the disbursing fund records the transaction as "Other Financing Uses" of resources and not as an operating expenditure. Similarly, the fund receiving the transfer records the receipts as "Other Financing Sources" and not as a revenue.

Operating transfers (Transfers In/Transfers Out) involving an enterprise fund and a governmental fund type should be reported on the appropriate lines of the Enterprise form and the Statement of Revenues or Statement of Expenditures forms. Transfers In or Transfers Out from funds other than governmental funds or enterprise funds should be reported on the **Transfer In Form** or **Transfers Out Form** as **Operating Transfers Between Funds Other Than Governmental and Enterprise Funds**.

Counties Financial Transactions Report Instructions

Reporting Instructions - (Continued):

Pass-Through Revenues

Revenues such as grant proceeds or tax collections that are "passed-through" by the county to other governmental agencies should be accounted for in agency funds and should not be reported as county revenues or expenditures in the Counties Financial Transactions Report. Revenue is considered to be a "pass through" when the county has no discretionary control over the use of the asset.

In some situations it would be proper to report the full amount of tax increment proceeds or collections as revenues if the county has discretionary control over the use of the assets. Even if the county transfers the full amount of the proceeds or collections to another governmental agency, the full amount should still be recorded as revenue.

Examples of pass-through revenues are:

Job Training Partnership Act (JTPA) pass-through

Where the county is the primary sponsor but the conditions of the grant specify that some or all of the proceeds are to be transferred to a school district. The portion that is transferred should be accounted for in an Agency Fund and should only be reported on the Balance Sheet.

Community Development Block Grant (CDBG) pass-through

Where the county is the primary recipient of the grant but the conditions of the grant specify that some or all of the proceeds are to be transferred to the county's redevelopment agency. The portion that is transferred should be accounted for in an Agency Fund and should only be reported on Balance Sheet.

School Impact Fee pass-through

Where the county, acting as a fiscal agent on behalf of the school district, collects fees from developers on new construction to help finance new schools. The fees that are collected should be accounted for in an Agency Fund and should only be reported on the Balance Sheet.

Tax Increments for a Redevelopment Agency:

Where the county, acting as a fiscal agent, receives tax increments which are to be passed through to the county's redevelopment agency. Those proceeds that are passed through should be accounted for in an Agency Fund and should only be reported on the Balance Sheet. If the county has negotiated with the redevelopment agency to retain a portion of the tax increment, this tax increment revenue should be reported on the **Other Governmental Agency Form** as **Redevelopment/Housing** revenue.

Enterprise Funds

In an effort to enhance uniformity and comparability of enterprise financial data, please report all airport, hospital and refuse activities on the respective enterprise form. All enterprise activities should be accounted for on a full accrual basis and reported only on the appropriate enterprise form.

Counties Financial Transactions Report Instructions

Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

Electronic Reports

The **Cover Page Form** can only be generated by the electronic report after all items entered on the reported are validated by the electronic reporting program. The signed Cover Page Form must be submitted in paper form to complete filing requirements for the report.

Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

Counties Financial Transactions Report Instructions

General Information Form:

The purpose of this form is to report pertinent non-financial data about the County Auditor and the preparer of the report. Please provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number in the event that California State Controller's staff has questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

County Auditor

Report the information requested to identify the fiscal officer of the agency.

Mailing Address:

Street 1 and Street 2

Use these lines to report the primary address where the agency receives U.S. mail.

Is Address Changed?

Mark this box if the agency's mailing address has changed.

Report Prepared By (Contact Person)

Report the full name, title, area code and phone number, Email, and fax number for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff has questions while reviewing the report.

Counties Financial Transactions Report Instructions

Governmental Funds:

The following forms must be completed to report the financial transactions of governmental fund types: Statement of Revenues, Statement of Expenditures, Statistics and Summary, and the Balance Sheet. The Long Term Debt, Construction Financing, and Lease Obligations forms are also required to be completed if the county has any transactions to report for these activities.

Statement of Revenues Forms:

General Instructions:

The Statement of Revenues forms are presented by category of revenue and are used to report the financial transactions of all of the county's governmental funds (i.e., General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds). For each source of revenue, the revenue amount reported must be a combined total of the transactions of the four governmental funds. Interfund transactions between the four governmental funds should be eliminated before preparing this report. Report revenues by revenue source, i.e., state, federal, charges for services, not by the department receiving the revenue. For additional instructions pertaining to interfund transactions, component units or prior period adjustments or revenues, see the Introduction, page 2 of this document.

Revenues from the airport, hospital, and refuse enterprise activities should not be reported on the Statement of Revenues forms. Enterprise activity revenues should be reported on the respective enterprise forms regardless of the accounting basis used by the county to maintain its accounting records. Enterprise-like activities that are not required to be accounted for as enterprises (e.g., Golf Courses, Harbors, Parking, Recreation, Sanitation, and Water activities), should be reported on the appropriate Other Enterprises form if the county accounts for these activities as an enterprise. Otherwise, the financial transactions of these activities should be reported on the Statement of Revenues forms and in the Special Revenue Fund of the Balance Sheet.

Transit Enterprise: Financial transactions for transit activities should not be reported in the Counties Financial Transactions Report but should instead be reported in the Transit Operators Financial Transactions Report to the California State Controller. Note: Financial transactions information on transit activities that is published in the Counties Annual Report is compiled from the Transit Operators Financial Transactions Report to the California State Controller.

However, do report the account balances of the county's transit enterprise activities and any related enterprise debt in the Enterprise Fund of the Balance Sheet of the Counties Financial Transactions Report. If there is Transit enterprise related debt, you will also need to prepare a Long-Term Debt form applicable to the debt. **Exclude Transit "District" transactions altogether from the County Report as component units are exclude from the County Report.**

Counties Financial Transactions Report Instructions

Statement of Revenues - Property Taxes and Other Taxes Form:

General Instructions:

The purpose of this form is to report the property taxes and other taxes that are revenue for the county.

Property Taxes:

Countywide Secured and Unsecured

Report the countywide funds share of the 1% property tax levied against real property (land, improvement and fixtures) and tangible personal property (e.g., equipment, office furniture) as listed on the secured and unsecured roll for the current fiscal year.

Do not include: Homeowners' Property Tax Relief - Instead report this revenue on the **Aid from Other Governmental Agencies - State Form**.

Supplemental Countywide Secured and Unsecured

Report the countywide funds share of the supplemental property taxes levied against real property as listed on the secured and unsecured roll for the current fiscal year.

Less than Countywide Secured and Unsecured

Report the less than countywide funds share of the 1% property tax levied against real property (e.g., land, improvements, and fixtures) and tangible personal property (e.g., equipment and office furniture) as listed on the secured and unsecured roll for the current fiscal year (e.g., library, fire, and road service tax areas).

Do not include: Homeowners' Property Tax Relief. Instead report this revenue on the **Aid from Other Governmental Agencies - State Form**.

Supplemental Less than County Wide Secured and Unsecured

Report the less than countywide funds share of the supplemental property taxes levied against real property as listed on the secured and unsecured roll for the current fiscal year.

Property Tax In-Lieu of Vehicle License Fees

Report the property tax revenue in-lieu of vehicle license fees received from the Vehicle License Fee Property Tax Compensation Fund (VLF Compensation Fund) as allocated by SB 1096 and AB 2115.

Voter-Approved Indebtedness

Report the ad valorem property tax that is levied, in addition to the basic 1% rate, for voter-approved debt enacted prior to July 1, 1978. Include Unitary/Non-Unitary voter approved indebtedness (e.g., utility property).

Supplemental Voter-Approved Indebtedness

Report from the supplemental roll, the ad valorem property tax levied for voter-approved debt enacted prior to July 1, 1978.

Counties Financial Transactions Report Instructions

Statement of Revenues - Property Taxes and Other Taxes Form - (Continued):

Prior Year Secured and Unsecured

Report countywide and less than countywide funds share of all property tax apportioned as a result of levies made against the secured and unsecured roll of the county in prior fiscal periods. Taxes collected from voter-approved indebtedness for prior fiscal periods should be reported in this category. Also include revenues from Tax-Defaulted Land sales.

Supplemental Prior Year Secured and Unsecured

Report the countywide and less than countywide funds' portion of all supplemental property taxes apportioned as a result of levies made against the secured and unsecured roll of the county in prior fiscal years. Taxes collected from supplemental voter-approved indebtedness collected for prior fiscal periods should be reported in this category.

Total Property Taxes

The electronic report will calculate **Total Property Taxes**. If preparing a paper report, enter the sum of all property taxes categories listed above.

Other Taxes:

Sales and Use Tax

Report the net revenue received from the levy of the 1% sales and use tax under the Bradley-Burns Uniform Sales Tax Law.

Do not include Transportation Development Act (Articles 4, 4.5, and 8(c)) revenue that is used to finance mass transit activities for the general public, or specialized transportation services for the elderly and handicapped. These revenues should be reported in the California State Controller's Transit Operators Financial Transactions Report.

In-Lieu Local Sales and Use Taxes

Report the property tax (county Education Revenue Augmentation Fund) revenue in-lieu of local sales and use taxes received from the Sales and Use Tax Compensation Fund as allocated by SB 1096 and AB 2115.

Transportation Tax (Non-Transit Purposes)

Report that portion of Transportation Development Act (Article 8(a)) revenue received for street and road purposes. Also include any sales tax revenue to be used for street and road purposes. **Note: Transportation Tax for transit enterprise activity should not be reported in this report. Transit enterprise account balances should only be reported in the Enterprise Fund of the Balance Sheet of the Counties Financial Transactions Report. Transit enterprise transactions should instead be reported in the California State Controller's Transit Operators Financial Transactions Report.**

Property Transfer Tax

Report the county share of revenue from taxes levied under local ordinance on the transfer of real property.

Counties Financial Transactions Report Instructions

Statement of Revenues - Property Taxes and Other Taxes Form - (Continued):

Transient Lodging Tax (Room Occupancy Tax)

Report taxes levied and collected by the county for the privilege of occupying quarters on a transient basis. **Note: The current tax rate levied and effective date of the current tax rate must be reported on the Statistics and Summary Form of this report.**

Timber Yield Tax

Report tax proceeds received from the State as a result of the tax levied on harvested timber.

Aircraft Tax

Report revenue received from the tax levied on the market value of aircraft residing or based in the county.

Construction Development Tax

Report revenue received from construction taxes such as park development tax, bedroom tax, storm drain fees, and other fees imposed on developers as a condition of construction.

Utility Users Tax

Report revenue received from local utility tax imposed on public utilities. **Note: The current tax rate levied must be reported on the Statistics and Summary Form of this report.**

Other Taxes (Specify)

Report county-levied taxes not included elsewhere. Five (5) lines are provided to allow you to identify the most significant other tax revenues. Identify the four (4) most significant other taxes. Report all remaining other taxes and identify as "Miscellaneous" on the fifth line provided under **Other Taxes (Specify)**.

Include:

Library services tax

Raw material processing taxes

Race horse taxes

Voter approved countywide sales and use tax measures in addition to the basic 1% rate

Do not include in-lieu of tax revenue from the State, the Federal government, and other agencies. Instead report these types of revenues on the **Other In-Lieu Taxes and Other Governmental Agencies Form**.

The electronic report will calculate the total of **Other Taxes (Specify)**. If preparing a paper report sum the amounts reported in **Other Taxes (Specify)**.

Total Other Taxes

The electronic report will calculate **Total Other Taxes**. If preparing a paper report, enter the sum of all **Other Taxes** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Special Benefit Assessments Form:

Special benefit assessments are also known as local assessments, benefit assessments, standby availability charges, special assessments, and levies based on other than assessed value.

Do not include Special Assessment Act bond proceeds. Instead report bond proceeds as **Proceeds from the Sale of Bonds** on the **Other Financing Sources Form**.

Operations

Report levies against specified properties to defray all or part of a specific service benefiting these properties, whether or not the levy was collected on the tax roll.

Capital Outlay

Report levies against specified properties to defray all or part of a specific capital improvement benefiting these properties, whether or not collected on the tax roll.

Do not include assessments authorized under the Improvement Acts (i.e., Act of 1911, 1913, or 1915).

Total Special Benefit Assessments

The electronic report will calculate **Total Special Benefit Assessments**. If preparing a paper report, enter the sum of the **Operations** and **Capital Outlay** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Licenses, Permits, and Franchises Form:

Animal Licenses

Report revenue resulting from the licensing of animals within the county. If the license is issued by another agency, the amount remitted to the county should be reported.

Do not include impounding fees, placement fees, boarding fees, vaccination fees, and revenue from the sale of animal carcasses. Instead report these revenues on the **Charges for Current Services Form** as **Humane Services**.

Business Licenses

Include revenues derived from the licensing of businesses, occupations and amusements that are used primarily for regulation.

Include:

Taxicab licenses	Private investigator's licenses
Kennel licenses	Fire extinguisher serviceman permits
Carnival licenses	Motion picture operator permits
Food market license	Pest Control business registration
Second hand store license	Milk and dairy health permits
Food processing health permits	Kennel licenses

Do not include services provided which are not primarily regulatory. Instead report those revenues on the **Charges for Current Services Form** under the appropriate subcategory.

Construction Permits

Report revenue from building, electrical, plumbing, sewer, and other permits issued for the construction of structures and improvements.

Include:

Building permits
Electrical permits
Plumbing permits
Sidewalk, Curb, Gutter permits
Air Pollution Construction permits

Counties Financial Transactions Report Instructions

Statement Of Revenues - Licenses, Permits, and Franchises Form - (Continued):

Construction Permits (Continued)

Do not include:

Air pollution variance permits. Instead report this revenue on the **Licenses, Permits, and Franchises Form as Other Licenses and Permits (Specify)**.

Road excavation permits. Instead report this revenue on the **Licenses, Permits, and Franchises Form as Road Privileges and Permits**.

Permit for breaking curb and gutter. Instead report on the **Licenses, Permits, and Franchises Form as Road Privileges and Permits**.

Plan or map checking services (not included above). Instead report on **Charges for Current Services Form as Planning and Engineering Services**.

Road Privileges and Permits

Report revenue from the issuance of permits for the special use or obstruction of county roads.

Include:

Excavation permits

Permits for mains laid

Permits for breaking curb and gutters

Road obstructions permit

Permits for movement of unusual loads on county roads

Zoning Permits

Report revenue from the issuance of permits to use property other than as provided in the zoning ordinance.

Include:

Zoning changes

Cemetery permits

Zone exceptions and special permits

Agricultural preserve application fees

Do not include:

Subdivision fees. Instead report these revenues on the **Charges for Current Services Form as Planning and Engineering Services**.

Air Pollution Variance Permits. Instead report these revenues on the **Licenses, Permits, and Franchises Form as Other Licenses and Permits (Specify)**.

Counties Financial Transactions Report Instructions

Statement of Revenues - Licenses, Permits, and Franchises Form - (Continued):

Franchises

Report revenue received from persons, firms and corporations for the exclusive and continuing use of property or for exclusive marketing rights for a specific product or service within the county.

Include:

Bids for franchises awarded

Franchise based on gross receipts

Franchises based on number of miles of pipeline, electrical transmission line, and street railway

Do not include:

Permits for attaching privately owned pipelines to county bridges. Instead report these revenues on the **Licenses, Permits, and Franchises Form** as **Other Licenses and Permits (Specify)**.

Other Licenses and Permits (Specify)

Include revenue from all licenses and permits not included elsewhere. Five (5) lines are provided to allow you to identify the most significant other **Licenses and Permits** revenues. Identify the four (4) most significant **Other Licenses and Permits** revenues. Then report all remaining **Other Licenses and Permits** revenues and identify as "Miscellaneous" on the fifth line.

Include:

Bicycle licenses

Gun permits

Fire permits

Marriage licenses

Oil well permits

Other primarily regulatory non-business
licenses and permits

Permit fees for explosives

Mobile home use permit fees

Pleasure riding permit fees

Burial permits

Air pollution variance permits

County bridge pipeline attachment permits

The electronic report will calculate the **Total Other License and Permits (Specify)**. If preparing a paper report, enter the sum of all **Licenses, Permits, and Franchises** specified on the five lines provided.

Total Licenses, Permits, and Franchises

The electronic report will calculate **Total Licenses, Permits, and Franchises**. If preparing a paper report, enter the sum of all **Licenses, Permits, and Franchises** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Fines, Forfeitures, and Penalties Form:

Vehicle Code Fines

Report revenue from court fines and forfeitures of bail for violations of the California Vehicle Code.

Include:

County's share of California Vehicle Code fines, including the county's share from arrests made in cities.

Revenue from "driving under the influence" fines.

Do not include:

Revenues from violations of local traffic ordinances. Instead report these revenues on the **Fines, Forfeitures and Penalties Form as Other Court Fines.**

Fines, penalties and court costs imposed as a condition of probation - Instead report on the **Fines Forfeitures and Penalties Form as Forfeitures and Penalties.**

Other Court Fines

Report revenue from court fines and forfeitures of bail for violations other than the State Vehicle Code.

Include:

Violations of county traffic and other ordinances

Fees for attending traffic school

Violations of Fish and Game Code

Littering fines

Violations of any State law other than Vehicle Code

Unlawful burning

Fines for possessing controlled substances

Fees for attending "first offense" alcohol school

County's share of fines, other than State Vehicle

Code, resulting from arrest by city officers

Forfeitures and Penalties

Report all forfeitures and penalties other than those reported on the **Fines, Forfeitures and Penalties Form as Penalties and Costs on Delinquent Taxes.**

Include:

Judgements and damages

Forfeiture of faithful performance bonds/deposits

Penalties and court costs imposed as a condition of probation

Sale of vehicles used in the commission of a crime

Surcharge and penalty assessment on parking, non-parking, and criminal fines

Do not include:

Penalties assessed for failure to secure a business license. Instead report these revenues on the **Licenses, Permits, and Franchises Form as Business Licenses.**

Counties Financial Transactions Report Instructions

Statement of Revenues - Fines, Forfeitures, and Penalties Form - (Continued):

Penalties and Costs on Delinquent Taxes

Report all amounts apportioned as a result of penalties and costs charged against property owners for delinquent taxes, exclusive of such amounts required to be apportioned as taxes.

Include:

10% penalty for late payment of 1st and 2nd installments of secured taxes

10% penalty for late payment of unsecured taxes

\$10.00 charge on each item of real estate unpaid as of April 10th for publishing the delinquent roll

\$15.00 fee for seizure and sale of unsecured personal property

Cost of advertising of Tax Defaulted Land Sales

Interest on delinquent taxes

Teeter transfers of excess revenues

Total Fines, Forfeitures, and Penalties

The electronic report will calculate **Total Fines, Forfeitures, and Penalties**. If preparing a paper report, enter the sum of all **Fines, Forfeitures, and Penalties** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Revenue From the Use of Money and Property Form:

Interest

Report revenue from interest earned on bank deposits, investments, or other sources as well as gains and losses on sale of security investments.

Do not include interest income, dividends and gain on sale of investments in deferred compensation.

Rents and Concessions

Report revenue from the rental or leasing of county-owned buildings, equipment or land and revenues derived from vending machines, public telephones, cafeterias, or similar installations.

Do not include:

Rental of Voting Booths. Instead report these revenues on the **Charges for Current Services Form as Election Services.**

Concessions for county recreation facilities. Instead report these revenues on the **Charges for Current Services Form as Park and Recreation Fees.**

Royalties

Report revenue from the use, operation, or development of property rights belonging to the county; such as oil and gas royalties or revenue from rights for removal of minerals from county property.

Total Revenue From the Use of Money and Property

The electronic report will calculate the **Total Revenue From the Use of Money and Property.** If preparing a paper report, enter the sum of **Interest, Rents and Concessions, and Royalties.**

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Governmental Agencies - State Form:

Highway Users Tax

Report revenues received from the State under the Motor Vehicle Fuel License Tax law (Gas Tax) for the construction, maintenance, engineering and administrative expenses in connection with county roads.

Motor Vehicle In-Lieu Tax

Also known as the motor vehicle license fee (MVLE). Report the revenue received from the State for motor vehicle license fees imposed in-lieu of a local personal property tax on automobiles.

Do not include Off-Highway Motor Vehicle License Fee revenue. Instead report this revenue as **Off-Highway Motor Vehicle License Fee**.

Realignment from the Motor Vehicle License Fee (MVLF) Fund

Include all revenue received from the State for motor vehicle license fees as a result of legislation for long-term local financing (e.g., MVLF - Realignment).

Do not include Sales Tax Realignment. Instead report this revenue by the appropriate Sales Tax allocation: **Realignment for Social Services**, **Realignment for Mental Health**, or **Realignment for Health Services**.

Other State In-Lieu Taxes

Report any apportionment to the county of State in-lieu taxes not included elsewhere.

Highway Property Rentals

Report revenue received from the State from the rental of lands held for State Highway purposes.

Public Assistance Administration (Include CALWORKS Administration)

Report revenue received from the State for administrative costs of county welfare and social service programs.

Include State Aid for Administration of:

Aid to Families with Dependent Children (AFDC)

In Home Supportive Service

Aid for Adoptions

Refugee Programs

WIC and Other County Social Services

Counties Financial Transactions Report Instructions

Statement Of Revenues - Aid From Other Governmental Agencies - State Form (Continued):

Public Assistance Programs (Include CALWORKS Program)

Report revenue received from the State for aid to families with dependent children, adoptions, potentially self-supporting blind, and other public assistance programs. **Note: Refer to Chapter 19 of the *Accounting Standards and Procedures for Counties* manual for more detailed information.**

Realignment for Social Services

Include sales tax realignment revenue received from the State for social services. Do not include **Realignment from the Motor Vehicle License Fee Fund**.

Aid for Agriculture

Report revenue received from the State for agricultural purposes, partial reimbursement for salary of agricultural commissioner, and unclaimed agricultural gas tax refund.

Aid for Construction

Report revenue received from the State for the construction of jails, hospitals, juvenile halls and camps, civil defense facilities, railroad crossings, and other capital projects.

Do not include revenue received for restoration of roads and other facilities damaged by disaster. Instead report these revenues on the **Aid from Other Governmental Agencies - State Form as Aid for Disaster**.

Aid for Corrections

Report revenue received from the State for the operation of juvenile halls and camps and other correctional facilities.

Aid for County Fairs

Report revenue received from the State for the operation of county fairs.

Aid for Disaster

Report revenue received from the State for emergency relief from disaster and for restoration of damaged roads and other facilities.

Homeowners' Property Tax Relief (HOPTR)

Report revenue received from the State to compensate the county for revenue lost through the Homeowner's Property Tax Exemption program. Include Unitary/Non-Unitary HOPTR.

Open Space Tax Relief

Report revenue received from the State under the Williamson Act to compensate the county for property tax losses on land with grazing and agricultural potential.

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Governmental Agencies - State Form (Continued):

SB 90 Mandated Costs

Include revenue received from the State for reimbursements of costs for new programs or increased level of service because of legislative mandated programs.

Include:

Local Coastal Program

Victim of Violent Crimes

Indigent Dependents

Other funded mandated programs

Voter Registration Procedures

Signatures in lieu of Candidate Filing Fees

Voter Lists: Purging Costs

Off Highway Motor Vehicle License Fee

Report revenue received from the State to be used for the purposes of controlling the operation of motor vehicles in areas off the highway where the operation of motor vehicles is restricted or prohibited.

Roads

Report grant revenue received from the State for the purpose of constructing and/or maintaining county roads and bridges. Include SB 300 - Streets and Roads Apportionment.

Include: AB 2928, Traffic Congestion Relief.

Do not include:

Transportation Development Act (Article 8a) funds. Instead report these revenues on the

Property Taxes and Other Taxes Form as Transportation Tax (Non-Transit Purposes).

Highway Users Tax (Gas Tax). Instead report these revenues on the **Aid from Other**

Governmental Agencies - State Form as Highway Users Tax.

Child Care Food/Special Milk Program

Report revenue received from the State Department of Education for Child Care Food and Special Milk Programs.

Peace Officers Standards and Training (POST)

Report revenue received from the State for Peace Officers Standards and Training used to reimburse counties for out-of-pocket training expenses and subvention of salaries paid to officers trained.

Public Defender

Report revenue received from the State to partially compensate the county for the expense of providing counsel to state criminal law violators who are unable to afford counsel.

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Governmental Agencies - State Form (Continued):

Tobacco Tax (AB 75/Proposition 99)

Report revenue received from State tobacco tax programs.

Public Safety Fund - Realignment

Report revenue received from the State sales tax fund for public safety (Proposition 172, voter-approved in November 1993).

Health programs:

Aid for Mental Health

Report revenue received from the State to be used for mental health programs.

Realignment for Mental Health

Include sales tax realignment revenue received from the State for mental health services. Do not include **Realignment from the Motor Vehicle License Fee Fund**.

Medically Indigent Adults

Report revenue received from the State Department of Health Services to finance county costs of health services for medically indigent adults.

Alcohol and Drug Abuse

Report revenue received from the State to finance alcohol and drug abuse programs.

Realignment for Health Services

Report sales tax realignment revenue received from the State for miscellaneous health services. Do not include **Realignment from the Motor Vehicle License Fee Fund**.

Other Aid for Health (Specify)

Report revenue received from the State for the administration of county health programs and other health purposes not included elsewhere. Five (5) lines are provided to allow you to identify the most significant **Other Aid for Health** revenues. Identify the four (4) most significant **Other Aid for Health** revenues. Then report all remaining **Other Aid for Health** and identify as "Miscellaneous" on the fifth line.

Include:

Health Administration
Mosquito/Gnat Control
Tumor Registry

State Aid for Cerebral Palsy
State Aid for California Children
State Aid for Tuberculosis Control

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Governmental Agencies - State Form (Continued):

Other Aid for Health (Specify)

The electronic report will calculate the total **Other Aid for Health (Specify)**. If preparing a paper report, enter the sum of all **Other Aid for Health (Specify)** on the five lines provided.

State - Other: (Report if applicable)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

Office of Criminal Justice Planning (OCJP)

Library

Stabilization

Veterans Affairs Programs

Sheriff Boating Safety

Victim Witness Programs

DA Programs

Civil Defense

Aging Programs

Law Enforcement

Other (Specify)

Include revenue received from the State for any purpose not listed in a designated category. Ten (10) lines are provided to allow you to report most significant amounts. Identify the nine (9) most significant **State - Other** revenues. Then report all remaining **State - Other** as "Miscellaneous" on the tenth line.

Include:

Judge's Salary

Public Defender

GAIN

Arts Council

Prop. 36-Substance Abuse and Crime Prevention

Migrant Housing

Drug Task Force

Sheriff/911

Prop. 10, Children and Families First

Do not include State Aid for Aviation. Instead report these revenues on the **Airport Enterprise Form** as **Grants-In-Aid, In-Lieu Taxes**.

The electronic report will calculate the total **Other - State (Specify)**. If preparing a paper report, enter the sum of all **State - Other Specify** from the ten lines provided.

Total State - Aid From Other Governmental Agencies

The electronic report will calculate **Total State - Aid From Other Governmental Agencies**. If preparing a paper report, enter the sum of all **State - Aid From Other Governmental Agencies** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Government Agencies - Federal Form:

Public Assistance Administration

Report revenue received from the Federal Government as reimbursement for administrative costs of county welfare and social service programs. i.e., administration for WIC.

Public Assistance Programs

Report revenue received from the Federal government for families with dependent children, and other direct assistance programs. i.e., WIC. **Note: Refer to Chapter 19 of the *Accounting Standards and Procedures for Counties* manual for more detailed information.**

Health Administration

Report revenue received from the Federal government for administration of county health programs.

Aid for Construction

Report revenue received from the Federal government for the construction of jails, hospitals, juvenile halls and camps, civil defense facilities, railroad crossings, and other capital projects.

Aid for Disaster

Report revenue received from the Federal government for emergency disaster relief.

Forest Reserve Revenue

Report revenue received from the Federal government as the county's share of the revenues of national forest areas.

Do not include rental payments for grazing lands. Instead report these revenues in the **Federal Other** category as **Grazing**.

In-Lieu Taxes

Report revenue received from the Federal government as payments in-lieu of taxes and assessments. Include in-lieu payments of Federal Housing Authorities.

Federal - Other:

Workforce Investment Act (WIA)

Report revenue received from the Federal government under the Workforce Investment Act.

Community Development Block Grant (CBDG)

Report revenue received from the Federal government under the Community Development Block Grant.

Counties Financial Transactions Report Instructions

Statement of Revenues - Aid From Other Government Agencies - Federal Form - (Continued):

Health Grants

Report revenue received from Federal government grants for the purpose of providing health services.

Federal - Other: (Report if applicable)

Community Oriented Policing Services (COPS)

Office of Criminal Justice Planning (OCJP)

DEA Programs/Drug and Alcohol Programs

DA Programs

Grazing

Aging Programs

Senior Citizens Programs

Road Projects

Law Enforcement

Other - Federal (Specify)

In the following spaces provided for **Other - Federal** report revenue received from the Federal government for any purpose not listed in a designated category. Ten (10) lines are provided to allow you to identify the most significant Other Federal revenues. Identify the nine (9) most significant Other Federal revenues. Then report all remaining Other Federal revenues and identify as "Miscellaneous."

Include:

Flood control land receipts

Research grants

Funds for purchase of surplus equipment for civil defense

Grants received from the California Council of Criminal Justice

The electronic report will calculate the total **Other - Federal (Specify)**. If preparing a paper report, enter the sum of all **Federal - Other Specify** from the ten lines provided.

Total Federal - Aid From Other Governmental Agencies

The electronic report will calculate **Total Federal - Aid From Other Governmental Agencies**. If preparing a paper report, enter the sum of all **Federal - Aid From Other Governmental Agencies** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Other In-Lieu Taxes and Other Governmental Agencies Form:

Other In-Lieu Taxes (Specify)

Report revenue received from other agencies as payments in-lieu of taxes and assessments. Five (5) lines are provided to identify the most significant Other In-Lieu Tax revenues. Identify the four (4) most significant Other In-Lieu Tax revenues. Then report all remaining Other In-Lieu Tax revenues and identify as "Miscellaneous".

Include:

Payments from public housing authorities (other than Federal)

Payments of in-lieu taxes from Enterprise Funds to the General Fund

The electronic report will calculate the **Total Other - In-Lieu Taxes (Specify)**. If preparing a paper report, enter the sum of all **Other In-Lieu (Specify)** from the five lines provided.

Other Governmental Agencies: (Report if applicable)

City/County

Redevelopment/Housing

Special Districts/Joint Power Authority (JPA)

Other Governmental Agencies (Specify)

Report revenue, other than in lieu taxes, received from other governmental agencies which are not listed in specified categories. Five (5) lines are provided to allow you to identify the most significant **Other: Governmental Agencies** revenues. Identify the four (4) most significant **Other: Governmental Agencies** revenues. Then, report all remaining **Other: Governmental Agencies** and identify as "Miscellaneous." Include contributions, donations, and loan repayments from other governmental agencies.

Include:

Agency Fund – Prop. 10 Commission revenue

The electronic report will calculate the total **Other - Governmental Agencies (Specify)**. If preparing a paper report, enter the sum of all **Other - Governmental Agencies (Specify)** from the five lines provided.

Total Other

The electronic report will calculate the **Total Other**. If preparing a paper report, enter the sum of all **Other In-Lieu Taxes** and **Other Governmental Agencies** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form:

Assessments and Tax Collection Fees

Report revenue from tax segregation and collection of taxes of other governmental agencies.

Include:

SB 813 - Administrative costs

Sale of Indices

Tax Collectors \$150 per parcel

Reimbursement for Tax Defaulted Land Sales

Document fees charged by the
assessor, tax collector and auditor

Sale of Copies of Assessment Roll

Redemption fees - County share

Do not include:

Special assessment levies against specified properties to defray all or part of a specific improvement or service benefiting these properties. Instead report these revenues on the **Special Benefit Assessments** form as **Operations**.

Property Transfer Tax. Instead report these revenues on the **Taxes: Property Tax and Other Taxes Form** as **Property Transfer**.

Property Tax Administrative Fees (SB 2557, Statutes of 1990)

Report the administrative fees charged to cities, redevelopment agencies, and special districts, respectively, for the costs incurred related to property tax administration per section 97 of the Revenue and Taxation Code, effective July 1, 1990.

Auditing and Accounting Fees

Report revenue received for performing audits, accounting and systems services for special districts and other governmental agencies.

Communication Services

Report revenue received for telephone and other communication services provided under contract to other government agencies and quasi-county agencies.

Elections Services

Report revenue received for election services.

Include:

Services provided governmental agencies under contract

Charge for consolidating elections

Rental of voting booths

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form - (Continued):

Legal Services

Report revenue received for legal services.

Include:

Recoveries for services of public defender
Legal services for other governmental agencies
City prosecution services provided under contract
Legal services provided in connection with the public administrator's duties

Planning and Engineering Services

Report revenue received for planning and engineering services.

Include:

Legal advertising required by planning ordinance
Sale of blueprints
Subdivision fees
Engineering services provided cities under contract
Traffic surveys
Sale of plans and specifications
Planning services provided cities under contract
Plan or map checking fees (when not an integral part of permits listed below)

Do not include:

Building permits, electric permits, or plumbing permits for construction or alternations. Instead report these revenues on the **Licenses, Permits, and Franchises Form** as **Construction Permits**.

Agricultural Services

Report revenue received for agricultural services.

Include:

Enforcement of pest quarantine program for State rodent abatement
Noxious weed abatement
Quarantine inspection fees
Standardization inspection fees for fruits, vegetables, milk, eggs, poultry, honey, aviaries, and nurseries

Counties Financial Transactions Report Instructions

Statement Of Revenues - Charges for Current Services Form - (Continued):

Civil Process Services

Report revenue received for civil process services.

Include:

Posting advertising or conducting sales of real or personal property

Garnishment fees

Subpoenaing witnesses

Fees charged by auditor for filing abstract of judgement

Summoning trial juries

Fees and mileage for serving or executing notices, writs, levies of attachments, and warrants of orders

Court Fees and Costs

Report court fees and costs retained by the county. Exclude Trial Court related service fee revenues unless these revenues result from a contractual agreement between the county and the State-Trial Courts to provide services.

Include:

Court Related-Contractual service revenues (e.g., Court Security-Sheriff/Marshall or Court Reporter)

Probate filing fees

Transcript fees

Notary fees

Naturalization fees

Fees for preparing abstracts

Fees for issuance of writs, orders, and certificates

Civil filing fees

Do not include revenue passed-through to the State

Booking Fees (SB 2557, Statutes of 1990)

Report county imposed fees imposed to recover county costs incurred in processing or booking persons in a county facility, who are arrested by employees of other local agencies, colleges, or universities. Refer to Government Code section 29550 for more detailed information.

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form - (Continued):

Estate Fees

Report revenue received for providing services for administering estates.

Include:

Handling charge for deposits by public administrator

Compensation from estate of wards for public guardian

Statutory and extraordinary fees allowed public administrator for administering estates

Humane Services

Report revenue received for humane services.

Include:

Placement fees

Boarding fees

Vaccination fees

Impounding fees

Sale of animal carcasses

Veterinarian service provided to city zoos

Law Enforcement Services

Report revenue received for law enforcement services.

Include:

Transportation of prisoners

Law enforcement services provided under contract to governmental agencies

Recording Fees

Report revenue received for all recording and related fees. These fees are not limited to those collected by the clerk and the recorder.

Include:

Recording services

Certified copies of birth and death certificates

Corporation fees

Fictitious name fees

Certified copies

Road and Street Services

Report revenue received for road and street services.

Include:

Payments for extraordinary maintenance of roads

Cooperative road projects with adjoining property owners

Street-side tree services provided under contract to other governmental agencies

Street maintenance, construction, striping curb and gutter, and traffic signal work provided under contract to other governmental agencies

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form - (Continued):

Health Fees

Report revenue received for providing services relating to health.

Include:

Vaccination charges	Search of health records
Clinic fees, other than hospital	Preparation of medical reports
Milk and other sanitation inspection fees	
Services provided under contract to other governmental agencies	

Mental Health Services

Report revenue received for services provided under Mental Health Programs.

California Children's Services

Report revenue received for services provided under the California Children's program.

Sanitation Services

Report revenue received for sanitation services.

Include:

Sale of sewage by-products	Service charge for use of mains and truck lines
Sewer connection charges	Septic tank inspection and laboratory fees
Services provided under contract to other governmental agencies	

Do not include refuse disposal fees or sale of garbage. Instead report revenue for refuse services on the **Refuse Enterprise Form**.

Institutional Care and Services

Report revenue received for care provided in public and private institutions.

Include:

Ambulance fees
Reimbursement for care in State institutions
Work furlough program reimbursement
Board and care at juvenile halls
Care of juvenile court wards
Maintenance of prisoners
Reimbursement for care in private institutions and boarding homes
Rental of wheelchairs, crutches, iron lungs, etc.

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form - (Continued):

Do not include revenue received for care provided in county hospitals. A hospital is defined as an institution in which sick or injured persons are given medical or surgical treatment, therapy, etc. Report revenue for hospital care and services on the **Hospital Enterprise Form**.

Library Services

Report revenue received for library services.

Include:

Book Fines

Reservation fees

Lost or damaged books

Film or other special material usage fees

Services provided under contract to
other governmental agencies

Park and Recreation Fees

Report revenue received for the use of county recreational facilities.

Include:

Boat Usage fees

Golf and equipment usage fees

Swimming pool fees

Archery fees

Picnic area usage fees

Clubhouse usage fees

Use of small craft harbor facilities

Camping fees

Art craft charges and sale of craft material

Parking fees from recreational facilities

Museum exhibit admission fees and
lending service charges

Charges for Current Services - Other (Report if Applicable)

Personnel Services

Building Maintenance and Grounds

Administrative Services

Counties Financial Transactions Report Instructions

Statement of Revenues - Charges for Current Services Form - (Continued):

Other (Specify)

Report revenue received for services which are not listed in specified categories. Ten (10) lines are provided to allow you to identify the most significant other Charges for Current Services revenues. Identify the nine (9) most significant other Charges for Current Services revenues. Report all remaining **Other Charges for Current Services** revenues as "Miscellaneous".

Include:

Embalming fees	Indirect costs (OMB A-87)
Reimbursement for burials	Adoption fees
Fees for registration of bonds	Educational services
Equipment maintenance services to governmental agencies	Fees for making payroll deductions
Fees for certification of safety deposit box contents	Microfilming fees
Reimbursement of cost for eradication of weeds or other hazardous conditions	Purchasing fees
	Meals and quarters for employees

Do not include:

Court-related contractual services revenues. Instead report court-related contractual revenues for court security or court reporters on the **Charges for Current Services Form** as **Court Fees and Costs**.

The electronic report will calculate the total **Other - Charges for Current Services (Specify)**. If preparing a paper report, enter the sum of all **Other - Charges for Current Services (Specify)** from the ten lines provided.

Total Charges for Current Services

The electronic report will calculate **Total Charges for Current Services**. If preparing a paper report, enter the sum of all **Charges for Current Services** categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Miscellaneous Revenue Form:

Other Sales

Report all taxable sales unless specifically exempt such as sales for resale, food products, sales in interstate commerce, etc.

Include:

Salvage	Seeds
Indices	Surveys
Ordinances	Directories
Surplus county supplies	Poison for pest extermination
Maps	Fire prevention codes
Rock and gravel	Books, pamphlets, postcards
Reports, produced by county for resale	Personal property sales by sheriff
Slides, tobacco, candy, etc., purchased for resale	Sales of items produced in vocational programs for aged and blind

Miscellaneous Revenues (Report if Applicable)

Tobacco Settlement

Welfare Repayments

Cancelled Warrants

Other Miscellaneous (Specify)

Report money or other assets donated, paid, or transferred to the county from private agencies, persons or other sources. Ten (10) lines are provided to allow you to identify the most significant Other Miscellaneous revenues. Identify the nine (9) most significant Other Miscellaneous revenues. Then report all remaining revenues and identify as "Miscellaneous".

Report transfers from county trust funds on the Transfers-In Form, Operating Transfers Between Funds Other Than Governmental and Enterprise if the revenue was previously recognized. If not previously recognized, report by revenue source.

Include:

Prisoner's unclaimed money	Cash overages
Compensation insurance refunds	Insurance proceeds
Contributions and donations from private entities	Contributions from private trust funds
Unclaimed money in county treasury	Money seized in slot machines or other devices for gambling
PERS Refunds	Consultant fees received from county employees
Witness/jury fees received from county employees	
Workers' Compensation Refunds	

The electronic report will calculate the total **Other - Miscellaneous (Specify)**. If preparing a paper report, enter the sum of all **Other - Miscellaneous (Specify)** from the ten lines provided.

Counties Financial Transactions Report Instructions

Statement of Revenues - Miscellaneous Revenue Form - (Continued):

Total Miscellaneous Revenue

The electronic report will calculate **Total Miscellaneous Revenue**. If preparing a paper report, enter the sum of all **Miscellaneous Revenue** from the categories listed above.

Counties Financial Transactions Report Instructions

Statement of Revenues - Other Financing Sources Form:

Sale of Fixed Assets

Report proceeds from the sale of land, buildings, other improvements, furniture, and equipment.

Proceeds from the Sale of Bonds

Report proceeds from the sale of bonds incurred to meet operating or capital requirements. If there are proceeds to report, enter a field footnote specifying the related debt.

Other Long Term Debt Proceeds

Report proceeds from long-term obligations (excluding bonds) incurred to meet operating or capital requirements. If there are proceeds to report, enter a field footnote specifying the related debt.

Total Other Financing Sources

The electronic report will calculate **Total Other Financing Sources**. If preparing a paper report, enter the sum of **Sale of Fixed Assets**, **Proceeds from the Sale of Bonds**, and **Other Long Term Debt Proceeds**.

Counties Financial Transactions Report Instructions

Statement Of Revenues - Transfers In:

Grand Total of Revenues Before Transfers

The electronic report will calculate the **Grand Total of Revenues**. If preparing a paper report, enter the sum of **Total Property Taxes, Total Other Taxes, Total Special Benefit Assessments, Total Licenses, Permits, and Franchises, Total Fines, Forfeitures and Penalties, Total Revenue From the Use of Money and Property, Total Aid From Other Governmental Agencies - State, Total Aid From Other Governmental Agencies - Federal, Total Other In-Lieu Taxes, and Other Governmental Agencies, Total Charges for Current Services, Total Miscellaneous Revenue, and Total Other Financing Sources.**

Airport

Report Transfers In from the **Airport Enterprise Form** to the county.

Hospital

Report Transfers In from the **Hospital Enterprise Form** to the county.

Refuse

Report Transfers In from the **Refuse Enterprise Form** to the county.

Other

Report Transfers In from the **Other Enterprises Form** to the county.

Total Transfers In From Enterprises

The electronic report will calculate **Total Transfers In From Enterprises**. If preparing a paper report, enter the sum of all Transfers In from **Airport, Hospital, Refuse, and Other Enterprises**.

Operating Transfers Between Funds Other than Governmental and Enterprise

Report the total of any Operating Transfers from Internal Service Funds or Fiduciary Funds. Transfers from county trust funds should only be included here if the revenues have been previously recognized. If transferring unrecognized revenues, they should be reported on the appropriate revenue form by source.

Do not include Operating Transfers from the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, or Enterprise Funds.

Total Revenues and Transfers In

The electronic report will calculate **Total Revenues and Transfers In**. If preparing a paper report, enter the sum of the **Grand Total of Revenues Before Transfers, Total Transfers In From Enterprises, and Operating Transfers Between Funds Other than Governmental and Enterprise**.

Interfund Operating Transfers Within Governmental Funds

Report the total amount of operating transfers made between Governmental fund types that were not eliminated before preparing this report. **Note: The amount reported as interfund operating transfers should not be included on any other form of this report.**

Counties Financial Transactions Report Instructions

Statement of Expenditures Form:

General Instructions:

The Statement of Expenditures forms are presented by budget unit category and are used to report the financial transactions of all of the county's governmental funds (i.e., General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds). For each budget unit category the purpose of expenditure should be reported as an operating expenditure or capital outlay, as applicable. The expenditure amount reported must be a combined total of the transactions of the four governmental funds. Interfund transactions between governmental funds should be excluded. For additional instructions pertaining to interfund transactions, component units or prior period adjustments, see the Introduction, page 2 of this document.

All expenditures should be classified into appropriately identified accounting or cost centers deemed necessary or desirable for budgetary control of financial operations. These budget units or cost centers should be further classified according to function and activity and reported accordingly. A function is a group of services aimed at accomplishing a certain purpose (e.g., "General", "Public Protection", "Public Ways and Facilities"). An activity is defined as a specific line of work carried on by a county in order to perform its function (e.g., "Legislative and Administrative", "Finance", "Judicial" and "Police Protection").

There is no mechanism in the Counties Financial Transactions Report for distributing the costs of multiple activity budget units into various reporting categories. The distribution (allocation) of these costs should be done prior to completing this report.

Examples of activities that need to be reported within the applicable functional category are listed below. This listing is for illustrative purposes only and is not intended to be an all-inclusive listing. A county may have more or less reporting categories than those listed. **Note: All expenditure allocations should be made prior to completing the Statement of Expenditures forms in this report.**

<u>Budget Unit</u>	<u>Department</u>	<u>Functional Reporting Categories</u>
Sheriff-Coroner	Sheriff	Public Protection - Police Protection
	Sheriff	Public Protection - Detention and Corrections Adult Detention Juvenile Detention
	Coroner	Public Protection - Other Protection Coroner
Clerk-Recorder	County Clerk	Public Protection - Judicial County Clerk
	Recorder	Public Protection - Other Protection Recorder

Counties Financial Transactions Report Instructions

Statement of Expenditures Form - (Continued):

General Instructions:

<u>Budget Unit</u>	<u>Department</u>	<u>Functional Reporting Categories</u>
Clerk-Recorder	Clerk of the Board	General - Legislative and Administrative Clerk of the Board
County Clerk	County Clerk	Public Protection - Judicial County Clerk
	Elections	General - Elections Elections
	Clerk of the Board	General - Legislative and Administrative Clerk of the Board

Because many budget units combine activities that more properly belong in other categories, the costs must be allocated prior to completing the report to reflect the true level of activity in each reporting category. In those cases where costs can not be extracted directly from the accounting records, the allocation should be based upon a reasonable estimate. It is possible that the expenditures of a budget unit will need to be allocated more than once.

Encumbrances:

Encumbrances are not to be reported as expenditures in this report. Encumbrances should only be reported on the **Balance Sheet Form**, as a reserved portion of fund balance.

Expenditures from the airport, hospital and refuse enterprise activities should not be reported on the Statement of Expenditures forms. Enterprise activity expenditures should be reported on the respective enterprise form regardless of how the county maintains its accounting records. Enterprise-like activities that are not required to be accounted for as enterprises (e.g., Golf Courses, Harbors, Parking, Recreation, Sanitation, and Water activities) should be reported on the appropriate Other Enterprises form if the county accounts for these activities as a enterprise. Otherwise, the financial transactions of these activities should be reported on the Statement of Expenditures forms. **Note: Financial transactions for transit activities should not be reported in the Counties Financial Transactions Report but should instead be reported in the California State Controller's Transit Operators Financial Transactions Report.**

Counties Financial Transactions Report Instructions

Statement of Expenditures - General Form:

Specific instructions:

For each expenditure category, report the Operating Expenditure and the expenditure for Capital Outlay and total, as applicable, in the respective column. The electronic report will calculate all total amounts. If you are preparing a paper report, calculate the Total for each reporting category by summing Operating Expenditures and Capital Outlay.

Legislative and Administrative

Report all expenditures under the direct control of, or in support of, the Legislative and Administrative activity (e.g., Board of Supervisors, Clerk of the Board, Administrative Officer, and Council of Governments).

Total Legislative and Administrative

The electronic report will calculate **Total Legislative and Administrative** expenditures. If preparing a paper report, enter the sum of all **Legislative and Administrative** expenditures from the expenditure categories listed.

Finance

Report all expenditures incurred in maintaining control over and establishing accountability for financial resources (e.g., Auditor-Controller, Treasurer-Tax Collector, Assessor, Purchasing Agent, and Other).

Total Finance

The electronic report will calculate **Total Finance** expenditures. If preparing a paper report, enter the sum of all **Finance** expenditures from the categories listed.

Counsel

Report all costs incurred in providing legal services and advice to other county departments (e.g., county counsel, district attorney - legal advice only).

Total Counsel

The electronic report will calculate **Total Counsel** expenditures. If preparing a paper report, enter the sum of all **Counsel** expenditures from the categories listed.

Personnel

Report all expenditures incurred for purposes of administering the personnel system e.g., Civil Service Commission, Equal Employment Opportunity Program, Personnel Merit Board, and Labor Relations).

Counties Financial Transactions Report Instructions

Statement of Expenditures - General Form - (Continued):

Elections

Report all expenditures incurred in providing special election services for a city, county, college, or special district. Also include expenditures related to the provision of election services for regular or statewide elections as promulgated by law (e.g., Registrar of Voters, primary elections, general elections, and special elections).

Communications

Report all expenditures related to the provision of receiving and transmitting messages (e.g., telephone exchange, central dispatch, and radio communications).

Property Management

Report all expenditures incurred in providing maintenance of the grounds in addition to repair services for county-owned buildings.

Do not include debt service expenditures. Instead report debt principal and interest expenditures on the **Debt Service Form**.

Plant Acquisition

Report all expenditures related to the procurement and construction of major capital facilities that are not financed by proprietary funds, special assessments, or trust funds (e.g., jails, court facilities, etc.).

Total Plant Acquisition

The electronic report will calculate **Total Plant Acquisition** expenditures. If preparing a paper report, enter the sum of all **Plant Acquisition** expenditures from the categories listed.

Promotion

Report all expenditures related to the provision of promotional activities (e.g., Chamber of Commerce, fairs, and expositions).

Other General

Report all expenditures related to the provision of general government services not reported under any other activity (e.g., surveyor and engineer, data processing, and central services - stores).

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Protection Form:

Judicial

Report all expenditures related to the provision of services for the administration of justice.

Do not include expenditures reported by the trial courts to the Administrative Office of the Courts for inclusion in the State Trial Court Operations Agency Fund.

Note: Trial Courts are reported as an agency fund by the State per the Trial Court Funding Act of 1997, Chapter 850/1997. Commencing with the 1998-99 report year, superior, municipal and justice court expenditures, court reporter, marshal, and sheriff trial court-related expenditures are no longer reported in the *Counties Annual Report*.

Trial Court Maintenance of Effort (MOE) (GC 77201.1 - Remitted to the State)

Report Trial Court Maintenance of Effort (MOE) expenditures required by Government Code (GC) sections 77201.1(b) (1) and 77201.1(b) (2) for monies remitted to the State. Refer to GC section 77201.1 for more specific information.

Fifty Percent Excess Revenue Calculation (GC 77205 - Remitted to the State)

Report the 50% portion due to the State and remitted to the State Trial Court Improvement Fund in accordance with GC section 77205.

Other Trial Court Expenditures (Include non-Rule 810, Facility-Related and GC 68065 MOE Penalties)

Report all other trial court-related expenditures that are the responsibility of the county (i.e., Court facility expenditures paid by the county, MOE penalties, and trial court contractual agreement expenditures between the county and the trial courts (e.g., court sheriff security)).

Do not include expenditures accounted for in the State Trial Court Operations Agency Fund.

County Clerk

Report expenditures incurred by the county clerk relating to the administration of justice. Include expenditures incurred in providing services to the superior court in a ministerial capacity, acting as custodian of records and performing duties prescribed by law or court rule.

Grand Jury (Including Audit)

Report expenditures incurred in performing investigations of possible misconduct by public officials, in making inquiries into the condition and management of prisoners within the county, and other allowable charges to the Grand Jury cost center.

District Attorney - Prosecution

Report all expenditures incurred by the District Attorney in attending the courts and conducting on behalf of the people all prosecutions for public offenses in addition to providing legal counsel to the Grand Jury.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Protection Form (Continued):

District Attorney - Family Support

Report all expenditures incurred by the District Attorney in obtaining payments from parents related to child-support enforcement activities.

Public Defender

Report all expenditures incurred in providing legal assistance to indigents (e.g., expenses incurred in providing suitable rooms for the use of the public defender, the purchasing of office furniture and supplies, the printing or typing the briefs of appeal on behalf of a defendant, and other allowable charges to the Public Defender cost center).

Court Appointed Counsel

Report expenditures incurred by court-appointed counsel in prosecuting or defending litigation for the county.

Other

Report expenditures related to the provision of the administration of justice not reported in any other budget unit.

Do not include contractual agreement expenditures for sheriff-provided security to the trial courts. Instead report sheriff-provided security to the trial courts on the **Public Protection Form** as **Other Trial Court**.

Total Judicial

The electronic report will calculate **Total Judicial** expenditures. If preparing a paper report, enter the sum of all **Judicial** expenditures from the categories listed.

Detention and Correction:

Police Protection

Report all expenditures related to the provision of services for the prevention and detection of crime. Include expenditures incurred by the Sheriff in preventing the commission of crime, assisting in the detection of crimes and other related services that may lead to a law breakers' apprehension and punishment.

Do not include expenditures made under contractual agreement with the trial courts for sheriff-provided security. Instead report Trial Court - Sheriff provided security expenditures on the **Public Protection Form** as **Other Trial Court**.

Adult Detention

Report expenditures incurred in providing support of persons charged with or convicted of crimes and maintained in the county jail or county adult detention facilities.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Protection Form (Continued):

Juvenile Detention

Report expenditures incurred in the housing of wards of the juvenile court in juvenile homes, ranches, or camps.

Probation

Report expenditures incurred in providing supervision to persons whom are released in the community as a result of receiving probation.

Total Detention and Correction

The electronic report will calculate **Total Detention and Correction** expenditures. If preparing a paper report, enter the sum of all **Detention and Correction** expenditures from the categories listed.

Fire Protection

Report expenditures incurred in providing fire protection and prevention services. This budget unit includes expenditures for fire marshal, fire department, weed abatement (other than noxious), and State contracts for fire protection.

Flood Control - Soil and Water Conservation

Report expenditures incurred in the provision of the administration and engineering of channel construction and maintenance, levee construction and maintenance, and the checking of dams for the prevention of the overflowing and flooding of streams and rivers.

Protective Inspection:

Report expenditures incurred in providing regulatory services to ensure the protection of agricultural products, buildings and livestock, and to ensure the accuracy of all weighing and measuring devices and mechanical and electronic devices (e.g., agricultural commissioner, building inspector, livestock inspector, and sealer of weights and measures expenditures).

Total Protective Inspection

The electronic report will calculate **Total Protective Inspection** expenditures. If preparing a paper report, enter the sum of all **Protective Inspection** expenditures from the categories listed.

Other Protection:

Include expenditures incurred in providing regulatory and protection services not reported under any other activity of the Public Protection function; (e.g., Local Agency Formation Commission (LAFCO), Recorder, Coroner, Emergency Services, Planning and Zoning, Pound, Public Guardian-Conservator, fish and game propagation, cemeteries, and crossing guard activities). Report Environmental Protection Program services as **Planning and Zoning**.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Protection Form (Continued):

Total Other Protection

The electronic report will calculate **Total Other Protective** expenditures. If preparing a paper report, enter the sum of all **Other Protective** expenditures from the categories listed.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Ways And Facilities Form:

Roads

Report expenditures incurred in the maintenance and construction of county roads and bridges (including ferries as part of a public road system), deep water channels, and street lighting (if part of a road construction project).

Transportation Terminals

Report non-enterprise expenditures incurred for harbors and ports. Include all enterprise related harbor and port expenditures on the **Other Enterprise Form** as **Harbor activity**.

Do not report airport-related expenditures, instead report all airport expenditures on the **Airport Enterprise/Activity Form**.

Transportation Systems

Report non-enterprise expenditures incurred for Bus and rail. Include all enterprise-related transportation (transit) expenditures on the State Controller's Transit Operators Financial Transactions Report.

Parking Facilities

Include non-enterprise expenditures incurred for parking facilities.

Report all enterprise-related expenditures on the **Other Enterprise Form** as Parking activity.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Health Form:

Public Health

Report expenditures incurred by the county in providing personal health, environmental health monitoring and enforcement, laboratory, health resources and administration services. Also include expenditures incurred by the county in financing or purchasing the above-mentioned services through grants, contracts, or agreements.

Personal Health:

Health Education	Maternal and Child Care
Public Health Nursing	Home Health
Health Services/Elderly	Nutrition
Tuberculosis	Immunization
AIDS	Family Planning
Child Health	California Children's Services
Dental Health	School Health
Adult Health	Infection Disease
Health Services - Refugees	Venereal Disease
Chronic Disease (heart, cancer, strokes and diabetes)	
Health Services - Agricultural Seasonal Workers	

Environmental Health Monitoring and Enforcement:

Air Pollution	Water Supply
Noise Control	Vector Control
Animal Control (excluding Pound)	Food and Drug Control
Health Inspections of Public Facilities	Housing
Radiological Health	Waste Disposal (including solid and liquid waste)
Hazardous Material (including toxic substance control)	

Laboratory:

Environmental	Disease Control
---------------	-----------------

Health Resources:

Licensing Health Facilities	EMS/Disaster Coordination Training
Vital Statistics	

Administration:

Personnel Services	Fiscal (Budgeting and Accounting)
Business Services	Data Processing
Administration (Director's Office and all Managers)	

Do not include expenses incurred in providing county hospital care and services. Instead report county hospital expenses on the **Hospital Enterprise/Activity Form**.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Health Form - (Continued):

Medical Care

Report expenditures incurred by the county in providing medical care services. Also include expenditures incurred by the county in providing medical care services on a contract basis.

Include:

Ambulance Services

Clinics (free-standing)

Chronic Disease Centers

Do not include expenses incurred in providing county hospital care and services. Instead report county hospital expenses on the **Hospital Enterprise/Activity Form**.

Mental Health

Report expenditures incurred in promoting mental health, providing care for the mentally ill, and the costs paid to state institutions.

Drug and Alcohol Abuse Services

Report expenditures incurred in alleviating and preventing alcohol and drug abuse.

Counties Financial Transactions Report Instructions

Statement Of Expenditures - Sanitation Form:

Sanitation Services

Report expenditures incurred in providing non-enterprise sanitation services.

Do not include expenses relating to the Refuse Enterprise activities. Instead report Refuse Enterprise activities on the **Refuse Enterprise/Activity Form**.

Report enterprise sanitation services on the **Other Enterprise Form** as Sanitation Services activity.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Assistance Form:

Welfare:

Administration

Report expenditures incurred in the administration of the public assistance cash grant programs.

Include administration expenditures for:

Aid for Families with Dependent Children - Family Group

Aid for Families with Dependent Children - Unemployed Parent

Aid for Families with Dependent Children - Foster Care

Refugee Programs - Cash Assistance Program and Demonstration Project Adoptions

- Include CALWORKS related administrative expenditures.

Do not include expenditures related to General Relief or Social Services. Instead report General Relief and Social Services expenditures on the **Public Assistance Form** as General Relief or Social Services.

Aid Programs - Cash Grants

Report expenditures incurred in providing cash grants aid to public assistance recipients.

Include:

Aid for Families with Dependent Children - Family Group

Aid for Families with Dependent Children - Unemployed Parent

Aid for Families with Dependent Children - Foster Care

Refugee Programs - Cash Assistance Program and Demo. Project

Adoption

GAIN

- Include CALWORKS related program expenditures.
- Food Stamps

Do not include expenditures related to General Relief or Social Services. Instead report General Relief and Social Services expenditures on the **Public Assistance Form** as General Relief or Social Services.

Total Welfare

The electronic report will calculate **Total Welfare** expenditures. If preparing a paper report, enter the sum of **Welfare** expenditures from the categories listed.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Assistance Form - (Continued):

Social Services:

Administration and Programs

Include expenditures incurred in the administration and provision of social service programs provided by the county.

Include:

In-Home Supportive Services
Protective Services for Children
Out of Home Care Services for Children
Out of Home Care Services for Adults
Special Care for Children in Their Own Homes
Services to Alleviate or Prevent Family Problems
Housing Referral Services
Refugee Programs - Targeted Assistance Program

Other

Include expenditures incurred for aid programs that are not included above.

Include:

Supplemental Security Income (SSI)	State Supplemental Payments (SSP)
Emergency Assistance	Emergency Loans
Special Circumstances - Adults Only	

Total Social Services

The electronic report will calculate **Total Social Services** expenditures. If preparing a paper report, enter the sum of all **Social Services** expenditures from the categories listed.

General Relief:

Aid to Indigents

Report expenditures incurred in providing relief and support to all incompetent, poor, indigent persons, and those incapacitated by age, disease, or accident and lawfully resident therein, when such persons are not supported and relieved by their relatives or friends, by their own means, or by state hospitals or other state or private institutions.

Indigent Burials

Report expenditures incurred by the county for the burial of indigents.

Total General Relief

The electronic report will calculate **Total General Relief** expenditures. If preparing a paper report, enter the sum of all **General Relief** expenditures from the categories listed.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Public Assistance Form - (Continued):

Care of Court Wards

Report expenditures incurred in providing public assistance support and care services to those persons who are in the custody of the court.

Veteran's Services

Report expenditures incurred in providing services to veterans and their dependents relative to claiming procedures for benefits as promulgated by state and federal law.

Other Public Assistance:

Workforce Investment Act (WIA)

Report expenditures incurred related to the provision of the Workforce Investment Act.

Other

Report expenditures incurred in providing public assistance for which a specified category is not otherwise provided.

Include:

Vocational Training

Aid to Victims of Crimes and Violence

Commission on Status of Women

Day Care Centers

Senior Citizens Programs

Total Other Public Assistance

The electronic report will calculate **Total Other Public Assistance** expenditures. If preparing a paper report, enter the sum of all **Other Public Assistance** expenditures from the categories listed.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Education Form:

School Administration

Report expenditures incurred in providing administrative, business and instructional support services to county schools (e.g., superintendent of schools and development centers).

Library Services

Report expenditures related to the provision of library services.

Agricultural Education

Report expenditures related to the provision of agricultural education services.

Other Education

Report expenditures related to the provisions of other education services not listed above.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Recreation and Cultural Services Form:

Recreation Facilities

Report expenditures incurred in the operation and maintenance of recreation facilities, such as parks, playgrounds, and swimming pools.

Cultural Services

Report expenditures incurred in providing cultural activities, such as museums, art galleries, and zoos.

Veteran's Memorial Building

Report expenditures incurred in the maintenance and upkeep of veteran's memorial buildings.

Small Craft Harbors

Report expenditures incurred in the maintenance and operation of small craft harbors.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Debt Service Form:

The purpose of this form is to report expenditures incurred to retire long-term debt and other obligations of the county that are expected to be financed over a period longer than one (1) year. Include liabilities evidenced by formal debt instruments such as term, serial and revenue bonds and tax anticipation notes, as well as liabilities arising from capital leases, installment purchase contracts, judgments and claims, unfunded pension obligations and accumulated vacation, sick pay and other employee benefit amounts not expected to be paid within one year.

Specific Instructions:

Report principal payment expenditures made for governmental fund type long-term debt reported on all debt forms (i.e., **Long-Term Debt**, **Construction Financing**, and **Lease Obligation** forms). The electronic report will calculate all totals. If preparing a paper report, enter the sum of the operating expenditures reported for **Retirement on Long-Term Debt**, **Interest on Long-Term Debt**, and **Principal and Interest on Short-Term Notes and Warrants**, respectively, as **Total**. Do not allocate debt service payments by department, instead report on the Debt Service Form.

Retirement of Long-Term Debt

The electronic report will calculate the **Current Year Principal** payments made for Operating Expenditures, when the "Governmental" fund type is selected on the **Long-Term Debt**, **Construction Financing**, and **Lease Obligation** forms. The amounts reported as **Current Year Principal Payment** are summed and carried forward from these debt forms.

If preparing a paper report, report the sum of all **Current Year Principal Payment** amounts reported for "Governmental" fund types on all debt forms (i.e., **Long-Term Debts**, **Construction Financing**, and **Lease Obligations** forms).

Interest on Long-Term Debt

Report interest expenditures incurred for the "Governmental" fund type long-term debt reported on all debt forms (i.e., **Long-Term Debt**, **Construction Financing**, and **Lease Obligations** forms). Include loan fees and debt issuance costs related to the long-term debt.

The electronic report will calculate the **Current Year Interest** payments made for Operating Expenditures, when the "Governmental " fund type is selected on the **Long-Term Debt**, **Construction Financing**, and **Lease Obligation** forms. The amounts reported as **Current Year Interest Payment** are summed and carried forward from these debt forms.

If preparing a paper report, report the sum of all **Current Year Interest Payment** amounts reported for "Governmental" fund types on all debt forms (i.e., **Long-Term Debts**, **Construction Financing**, and **Lease Obligations** forms).

Principal and Interest on Short-Term Notes and Warrants

Report expenditures incurred for principal and interest payments on short-term borrowings. Include loan fees and debt issuance costs relating to short-term notes or warrants.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Transfers Out Form:

The purpose of this form is to report authorized transfers from a governmental fund type to an enterprise fund.

Specific Instructions:

Report the authorized transfers from a governmental fund type to the enterprise fund where the resources will be expended.

Include:

Operating transfers from a governmental fund type to an enterprise fund. Subsequent return of all or part of a contribution made by an enterprise fund to a governmental fund type.

Do not include interfund operating transfers between the four governmental fund types (i.e., General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund). Interfund transfers between governmental funds should be eliminated and excluded from this report. Also, do not include residual equity transfers not involving governmental funds. Instead report the residual equity transfer on the **Statistics and Summary Form** as an adjustment to fund balance.

Grand Total of Expenditures Before Transfers

The electronic report will calculate the **Grand Total of Expenditures** for the **Operating Expenditures, Capital Outlay** and **Total** columns. If preparing a paper report, enter the sum of **Total Legislative and Administrative, Total Finance, Total Counsel, Total Personnel, Total Elections, Total Communications, Total Property Management, Total Plant Acquisition, Total Promotion, Total Other General, Total Judicial, Total Detention and Correction, Total Protective Inspection, Total Other Protection, Total Roads, Total Transportation Terminals, Total Transportation Systems, Total Parking Facilities, Total Public Health, Total Medical Care, Total Mental Health, Total Drug and Alcohol Abuse Services, Total Sanitation, Total Welfare, Total Social Services, Total General Relief, Total Care of Court Wards, Total Veteran's Services, Total Other Public Assistance, Total School Administration, Total Library Services, Total Agricultural Education, Total Other Education, Total Recreational Facilities, Total Cultural Services, Total Veteran's Memorial Building, Total Small Craft Harbors, Total Retirement of Long-Term Debt, Total Interest on Long-Term Debt, and Total Principal and Interest on Short-Term Notes and Warrants** for the **Operating Expenditures, Capital Outlay** and **Total** columns.

Airport Enterprise/Activity

Report the **Transfers Out** from the county to the Airport Enterprise/Activity. The electronic report will carry forward the **Transfers Out** for operating expenditures from the **Airport Enterprise/Activity Form**. If preparing a paper report, enter the amount reported as **Transfers Out**. The amount reported should equal the amount reported on the **Airport Enterprise/Activity Form** as **Transfers In**.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Transfers Out Form - (Continued):

Hospital Enterprise/Activity

Report the **Transfers Out** from the county to the Hospital Enterprise/Activity. The electronic report will carry forward the **Transfers Out** for operating expenditures from the **Hospital Enterprise/Activity Form**. If preparing a paper report, enter the amount reported as **Transfers Out**. The amount reported should equal the amount reported on the **Hospital Enterprise/Activity Form** as **Transfers In**.

Refuse Enterprise/Activity

Report the **Transfers Out** from the county to the Refuse Enterprise/Activity. The electronic report will carry forward the **Transfers Out** for operating expenditures from the **Refuse Enterprise/Activity Form**. If preparing a paper report, enter the amount reported as **Transfers Out**. The amount reported should equal the amount reported on the **Refuse Enterprise/Activity Form** as **Transfers In**.

Other Enterprise/Activity

Report the **Transfers Out** from the county to all Other Enterprise/Activity. The electronic report will carry forward the **Transfers Out** for operating expenditures from all **Other Enterprise/Activity Forms**. If preparing a paper report, enter the amount reported as **Transfers Out**. The amount reported should equal the amount reported on all **Other Enterprise/Activity Forms** as **Transfers In**.

Total Transfers Out to Enterprises

The electronic report will calculate **Total Transfers Out to Enterprises**. If preparing a paper report, enter the sum of all **Transfers Out** to **Airport, Hospital, Refuse, and Other Enterprises**.

Operating Transfers Between Funds Other than Governmental and Enterprise

Report the total operating transfers of Internal Service Funds or Fiduciary Funds.

Do not include operating transfers to General Funds, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, or Enterprise Funds.

Total Expenditures and Transfers Out

The electronic report will calculate **Total Expenditures and Transfers Out**. If preparing a paper report, enter the sum of the **Grand Total of Expenditures Before Transfers**, and **Total Transfers Out From Enterprises**, and **Operating Transfers Between Funds Other than Governmental and Enterprise** for the **Operating Expenditures, Capital Outlay, and the Total** columns.

Counties Financial Transactions Report Instructions

Statement of Expenditures - Transfers Out Form - (Continued):

Interfund Operating Transfers Within Governmental Funds

Report the total amount of operating transfers made between governmental fund types that were not eliminated before preparing this report. The amount of interfund transfers should not be included in the grand totals because this report is a consolidation of the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund, and would result in overstating the revenues and expenditures reported.

The electronic report will carry forward the amount reported as **Interfund Operating Transfers Within Governmental Funds** from the **Transfers In Form**. If preparing a paper report, enter an amount equal to the amount reported on the **Transfers In Form**.

Counties Financial Transactions Report Instructions

Long-Term Debt and Other Long-Term Debt Forms:

The purpose of these forms is to report all long-term debt and capital lease obligations of the county. The types of debt to report include Certificates of Participation, General Obligation Bonds, Improvement District Bonds, 1911 Act Bonds, 1915 Act Bonds, Revenue Bonds, Special Assessment Bonds (i.e., 1913 Act bonds, Mark and Mello Roos Bonds), Pension Obligation Bonds, and Other Long-Term Debt (**report other long-term debt types on the Other Long-Term Debt Form**).

Do not include component unit debt as they report separately, i.e., Debt issued by cities, redevelopment agencies, and special districts (other than JPA lease back agreements where the county should report the long term lease agreement only. See Lease Obligation Form instructions for more detail).

The characteristics of the various types of debt are described below:

General Instructions:

Certificates of Participation (COP)

Certificates of participation refers to certificates whose principal and interest are payable from lease rental revenue of an agency.

Include:

Certificates issued by the county where there is no capital lease agreement with another entity, such as a special district, Joint Powers Agency (JPA), Public Financing Authorities (PFA), or Non-Profit Corporation.

Do not include:

Certificates issued by a Joint Powers Agency (JPA), Public Financing Authorities (PFA), or Non-Profit Corporation where there is a long-term capital lease agreement with the county. Instead, report any long-term lease of 10 or more years on the **Lease Obligation Form**. If the lease term is greater than one year, but less than 10 years, report the capital lease on the **Long-Term Debts Form**. Report the capital lease until it is fully matured or defeased by refunding.

General Obligation Bonds

a. The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.

b. When issued, the entire territory of the local agency is responsible for the bond.

Improvement District Bonds

a. The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.

b. The local agency is responsible for bonds issued to an area which is less than the entire agency.

Counties Financial Transactions Report Instructions

Long-Term Debt and Other Long-Term Debt Forms- (Continued):

Revenue Bonds

The principal and interest are paid with the revenue generated from an enterprise. However, the bond covenant may also include the provision for some augmentation from other sources.

Special Assessment - 1911 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 5000 et. seq.
- b. The local agency has no obligation to the bondholder except to forward to him/her any money paid by the benefited property owners.

Special Assessment - 1915 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 8500 et. seq.
- b. The local agency maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually repaid to the local agency.

Other Special Assessment Bonds:

1913 Act Bonds

- a. Obligation that was authorized by Street and Highway Code section 10000 et. seq.
- b. The local agency maintains a contingent liability

Mark or Mello Roos Bonds

Obligation that was authorized by Mark-Roos Local Bond Pooling Act of 1985 and Mello-Roos Community Facilities Act of 1982.

Pension Obligation Bonds

Bonds issued by employers to finance one or more elements of their pension obligation to employees.

Pension Obligation Bonds may be issued to:

- a. Reduce or eliminate the employer's net pension obligation,
- b. Pay the employer's annual required contribution for the year, or
- c. Reduce or eliminate the plan's unfunded actuarial accrued liability.

Counties Financial Transactions Report Instructions

Long-Term Debt and Other Long-Term Debt Forms- (Continued):

Other Long-Term Debts

Include other debt not listed above on the **Other Long-Term Debt** Form.

Include:

Capital leases greater than one year, but less than 10 years. Do not include capital leases with a term of 10 or more years, instead report these capital leases on the **Lease Obligations Form**.

Compensated Absences Liability

Pre/Post Closure Landfill Liability

Specific Instructions:

Information reported for each bond issuance must be consistently reported throughout the term of the bond. It is important to properly classify the type of debt and purpose for each new issuance. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information on the electronic report once established.

Use a separate form for each debt issued. Report only the principal payments of debt service on this form.

Refunding bond issues should be reported in addition to the original issue that will be refunded until the original issue is "called" and redeemed. Do not report "net" amounts or combine original issues with refunding debt. Once the original issue has been legally extinguished or "defeased" through the establishment of a trust, the original issue should no longer be reported.

Report proceeds from the refunding of debt on the **Other Financing Sources Form**. Debt issuance costs and loan fees should be reported on the **Debt Service Form**, as **Principal and Interest on Short-Term Notes and Warrants**.

Note: Principal and interest payments should be reported on the Long-Term Debts Form. Enterprise interest expense should be reported on the applicable Enterprise/Activity Form.

Forwarded from Prior Year

The electronic report will carry forward information from the prior year report for each type of debt reported. If preparing a paper report, you should enter "Yes" if you previously reported this debt. Enter "No" if you have not previously reported this debt.

Counties Financial Transactions Report Instructions

Long-Term Debt and Other Long-Term Debt Forms- (Continued):

Debt Schedule

Identify the type of bonded debt that was issued (e.g., general obligation bond, improvement district bond, revenue bond, special assessment bond, pension obligation bonds, certificate of participation, and other long-term debt). (Other Long-Term Debt Form only – No Entry is Required)

Fund Type

Identify the fund type used to account for the long-term debt issued (e.g., Governmental, Enterprise, Special Assessment). If the Governmental fund type is selected, the electronic report will carry forward the debt service payments and the **Unmatured Principal, End of Fiscal Year** to the **Statement of Expenditures, Debt Service Form**, and the **Balance Sheet, General Long Term Debt Account Group (GLTDAG)**.

Purpose of Issue

Provide a brief description of the purpose for which the bond was issued.

Year of Issue (Other Long-Term Form only – No Entry is Required)

Enter the first year of issue

Maturity Dates Beginning (Other Long-Term Form only – No Entry is Required)

Enter the first maturity date for the debt issued.

Maturity Dates Ending (Other Long-Term Form only – No Entry is Required)

Enter the last maturity date for the debt issued.

Principal Authorized (Other Long-Term Form only – No Entry is Required)

Enter the total amount authorized whether or not the amount was fully issued.

Principal Issued (Other Long-Term Form only – No Entry is Required)

Enter the total amount issued to date. The electronic report will calculate the amount of **Principal Issued** to date. If preparing a paper report, enter the sum of **Principal Issued** and **Principal Issued in Current Year (CY)** and **Adjustments to Principal in CY**.

Unmatured Principal, Beginning of the Fiscal Year

The electronic report will calculate the amount of **Unmatured Principal, Beginning of the Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal, End of the Fiscal Year** on the agency's prior year report.

Adjustments to Principal in Current Year

Enter any adjustments made during the fiscal year. Report increases/decreases here for debts such as compensated absences and landfill liability.

Reason for Adjustment to Principal in Current Year

Provide a brief explanation for the adjustment made.

Counties Financial Transactions Report Instructions

Long-Term Debt and Other Long-Term Debt Forms- (Continued):

Principal Issued in Current Year (Other Long-Term Form only – No Entry is Required)

Enter the total amount issued in the current year.

Current Year Principal Payment

Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Principal Defeased in Current Year

Enter the principal amount defeased during the fiscal year.

Principal Payments to Date

The electronic report will calculate the total **Principal Payments Made To Date** on each issue. If preparing a paper report, enter the sum of the amounts reported as **Current Year Principal Payment**, **Principal Defeased in Current Year**, and the amount reported on the agency's prior year report as **Principal Payments to Date**.

Unmatured Principal, End of Fiscal Year

The electronic report will calculate the total **Unmatured Principal** amount outstanding at the end of the fiscal year. If preparing a paper report, enter the difference between the **Principal Issued** and **Principal Payments to Date**.

Current Year Interest Payment

Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

Amount Delinquent Principal

Enter the principal amount that has matured but is in default.

Amount Delinquent Interest

Enter the interest amount that has matured but is in default.

Counties Financial Transactions Report Instructions

Construction Financing Form:

The purpose of this form is to report the financial transactions related to construction loans financed by the United States or the State of California that are required to be repaid by the agency.

Specific Instructions:

Report each construction financing loan on a separate form. Information reported for each construction loan must be consistently reported throughout the term of the loan. It is important to properly classify the type of loan and the purpose for each new loan. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information once established.

Note: Report principal amounts only. Do not include interest payments.

Forwarded from Prior Year

The electronic report will carry forward information from the prior year report for each type of debt reported. If preparing a paper report, you should enter "Yes" if you previously reported this debt. Enter "No" if you have not previously reported this debt.

Fund Type

Identify the fund type used to account for the long-term debt issued (e.g., Governmental or Enterprise). If the Governmental fund type is selected, the electronic report will carry forward the debt service payments and the **Principal Amount Unmatured, End of Fiscal Year** to the **Statement of Expenditures, Debt Service Form, and the Balance Sheet, General Long Term Debt Account Group (GLTDAG)**.

Loan Type

Enter as State or Federal, whichever is applicable.

Contract Date

Report the date the contract was entered into as a "MM/DD/YYYY" format. For example, if the contract was entered into on July 1, 2001, you should enter 07/01/2001.

Purpose

Provide a brief description of the purpose for the construction loan.

Maximum Repayment Obligation per Contract, Beginning of the Fiscal Year

Report the principal amount of the **Maximum Repayment Obligation** under this contract as of the beginning of the fiscal year. The electronic report will calculate the **Maximum Repayment Obligation, Beginning of the Fiscal Year**. If preparing a paper report, enter the amount reported on the agency's prior year report as **Maximum Repayment Obligation per Contract, End of the Fiscal Year**. If reporting a new loan, report the initial loan obligation on the **Initial Amount of Repayment Obligation** line.

Counties Financial Transactions Report Instructions

Construction Financing Form - (Continued):

Initial Amount of Repayment Obligation

Report the amount the agency is obligated to repay at the inception of the construction loan contract.

Adjustment 1 to Repayment Obligation in Current Year (CY)

Enter any adjustment made to the contract during the current fiscal year.

Reason for Adjustment 1 to Repayment Obligation in CY

Provide a brief explanation for the adjustment made.

Adjustment 2 to Repayment Obligation in CY

Enter any additional adjustment made to the contract during the current fiscal year.

Reason for Adjustment 2 to Repayment Obligation in CY

Provide a brief explanation for the additional adjustment made.

Maximum Repayment Obligation per Contract, End of the Fiscal Year

Report the principal amount of the **Maximum Repayment Obligation** under this contract at the end of the fiscal year. The electronic report will calculate the **Maximum Repayment Obligation, End of the Fiscal Year**. If preparing a paper report, enter the sum of the amounts reported as **Maximum Repayment Obligation per Contract, Beginning of the Fiscal Year**, **Initial Amount of Repayment Obligation**, **Adjustment 1 to Repayment Obligation in CY**, and **Adjustment 2 to Repayment Obligation in CY**.

Principal Amount Expended to Date on Behalf of the County

Enter the total principal amount expended to date on this construction loan by the State or Federal government on behalf of the County.

Principal Payments to Date

The electronic report will calculate the total **Principal Payments Made To Date** on each construction loan. If preparing a paper report, enter the sum of the amounts reported as **Current Year Principal Payment** and the amount reported on the agency's prior year report as **Principal Payments to Date** for each loan.

Principal Amount Unmatured, Beginning of Fiscal Year

The electronic report will calculate the total **Principal Amount Unmatured**, at the beginning of the fiscal year. If preparing a paper report, enter the sum of the amount reported on the agency's prior year report as **Principal Amount Unmatured, End of Fiscal Year**.

Counties Financial Transactions Report Instructions

Construction Financing Form - (Continued):

Adjustment to Principal in Current Year (CY)

Enter any adjustment made during the current fiscal year.

Reason for Adjustment to Principal in CY

Provide a brief explanation for the adjustment made.

Principal Amount Received During the Fiscal Year

Report the amount of principal received on the construction loan during the current fiscal year.

Current Year Principal Payment

Enter the amount of principal paid in the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Current Year Interest Payment

Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

Principal Amount Unmatured, End of Fiscal Year

The electronic report will calculate the total **Principal Amount Unmatured** outstanding at the end of the fiscal year. If preparing a paper report, enter the sum of **Principal Amount Unmatured, Beginning of Fiscal Year** and **Principal Amount Received During the Fiscal Year** less **Current Year Principal Payments** and any **Adjustments to Principal in CY**.

Principal Amount Delinquent

Enter the principal amount that has matured but is in default.

Interest Amount Delinquent

Enter the interest amount that has matured but is in default.

Counties Financial Transactions Report Instructions

Lease Obligations Form:

General Instructions:

Lease agreements are contracts entered whereby the lessee acquires property rights through a lease agreement and whereby the lessor is obligated to provide property rights to the lessee.

Capital Leases

A lease agreement is classified as a capital lease when substantially all the risks and benefits of ownership are assumed by the lessee. For the most part, a capital lease is viewed as an installment purchase of property rather than the rental of property. The Financial Standards Board Statement No. 13 requires that a lease be capitalized if any one of the following four criteria is met:

1. The lease transfers ownership of the property to the lessee at the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property.
4. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

The purpose of **Lease Obligations** form is to report all capital lease obligations that meet both of the following conditions.

1. The lease term is for a period of ten or more years.
2. The lease transfers ownership of the property to the county at the end of the lease term.

Do not report capital leases with an original term of more than 1 year, but less than 10 years on this form, instead report on the **Other Long-Term Debt Form**.

Do not include payments made on lease agreements on behalf of separate legal entities such as Community Redevelopment Agencies. These agencies are required to report their transactions to the California State Controller on the Community Redevelopment Agencies Financial Transactions Report. Where the county has a lease-purchase agreement with another entity such as a Joint Powers Agency (JPA), the JPA should report the original bond or certificate of participation issued, while the county should report the total future principal and interest payments of the lease agreement only.

Lease Obligations Form - (Continued):

Counties Financial Transactions Report Instructions

Specific Instructions:

Information reported for each capital lease must be consistently reported throughout the term of the lease. It is important to properly classify the fund type, purpose of lease, original term of lease, and name of lessor for each new lease. The information reported will be published as reported by the county until maturity. You will not be able to modify this information on the electronic report once it is established in the report.

Note: Use a separate form for each capital lease. Report both the principal and interest payments of debt service on this form.

Forward from Prior Year

The electronic report will carry forward information from the prior year report for each type of debt reported. If preparing a paper report, you should enter "Yes" if you previously reported this debt. Enter "No" if you have not previously reported this debt.

Fund Type Reporting Loan

Identify the fund type used to account for the long-term debt issued (e.g., Governmental or Enterprise). If the Governmental fund type is selected, the electronic report will automatically carry forward the debt service payments and the **Total Unmatured Principal (Only), End of Fiscal Year** to the **Statement of Expenditures, Debt Service Form**, and the **Balance Sheet, General Long Term Debt Account Group (GLTDAG)**.

Purpose of Lease

Provide a brief description of the purpose for the lease (e.g., 2001 Jail Remodel).

Original Term of Lease (Must be an original term of 10 or more years)

Report the lease term in years only (e.g., a 12 1/2 year lease should be entered as 13).

Do not include capital leases on this form if the original term is less than 10 years, instead report the capital lease on the **Other Long-Term Debt Form**.

Type of Lease

Identify the type of lease that was entered into (i.e., equipment contract, rental, other).

Name of Lessor

Report the name of the lessor (i.e., the party that is providing the property rights).

Counties Financial Transactions Report Instructions

Lease Obligations Form - (Continued):

Total Future Principal and Interest Unmatured to Date, Beginning of the Fiscal Year

The electronic report will calculate the **Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported in the prior year's report as **Total Future Principal and Interest Unmatured to Date, End of the Fiscal Year**.

Initial Amount of Lease Obligation

Report the initial amount of the lease obligation. This field is for new lease issuance's only, Report any adjustments or previously unreported leases on the field "Adjustments to Principal and Interest in Current Year" to adjust in or establish balances.

Current Year Principal Payment

Report the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Current Year Interest Payment

Report the amount of interest matured and paid during the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

Adjustments to Principal and Interest in Current Year

Report any adjustments made during the fiscal year.

Reason for Adjustments to Principal and Interest in Current Year

Provide a brief explanation for the adjustments made.

Total Future Principal and Interest Unmatured To Date, End of the Fiscal Year

The electronic report will calculate the **Total Future Principal and Interest Unmatured to Date, End of Fiscal Year**. If preparing a paper report, enter the sum of **Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year** and **Initial Amount of Lease Obligation** less **Current Year Principal Payment**, **Current Year Interest Payment**, and any **Adjustments to Principal and Interest in CY**.

Total Unmatured Principal (Only), End of the Fiscal Year

Report the amount of unmatured principal only that is outstanding at the end of the fiscal year. Do not include interest.

Counties Financial Transactions Report Instructions

Enterprise Funds

General Instructions:

Enterprise funds are used to account for revenues and expenses generated and incurred in providing goods and services to the general public. Examples of governmental enterprise services include airports, golf courses, harbors, hospitals, parking, refuse, stadiums, transportation systems, and water. Costs, including depreciation, are recovered primarily through user charges. The accrual basis of accounting, whereby revenues are recognized when they are earned, and expenses are recognized when they are incurred is recommended.

The financial transactions relating to Airport, Hospital and Refuse activities should be reported on the respective enterprise/activity forms regardless of the accounting basis used by the county for these activities. **The financial transactions of transportation systems (i.e., transit activities) should not be reported on the Enterprise/Activity Form, but should instead be reported in the California State Controller's Transit Operators Financial Transactions Report. However, Balance Sheet accounts related to the county's transit enterprise and any related transit debt should be reported in the Enterprise column of the Counties Financial Transactions Report Balance Sheet.** The financial transactions of transit enterprises published in the *Counties Annual Report* are based on information reported in the Transit Operators Financial Transactions Report. (This data is extracted into the County Annual Report from the Transit Operators Financial Transactions Report for you, so it is not necessary to complete the Transit enterprise form).

The financial transactions of activities that may not be accounted for on an enterprise basis (e.g., golf courses, harbors, park, parking, sanitation, and water) should be reported on the appropriate enterprise/activity form if the county accounts for the activity in an enterprise fund. Otherwise, these activities should be reported on the appropriate **Statement of Revenues** and **Statement of Expenditures** forms as a governmental fund type.

Special Instructions for Airport, Hospital and Refuse Activities:

If preparing a paper report, when reporting Airport, Hospital or Refuse as a non-enterprise activity, the Net Income/(Loss) reported on the respective Enterprise/Activity form must be entered on the **Statistics and Summary Form** as an adjustment to the beginning fund balance.

This manual adjustment must be made to include all governmental fund type transactions in the Governmental Fund of the **Statistics and Summary Form**. This adjustment will also reconcile the Statistics and Summary form's **Ending Fund Balance** to the Fund Balance of the Governmental Fund Types on the Balance Sheet, because the Airport, Hospital or Refuse non-enterprise activity will have been reported in the Special Revenue Fund of the Balance Sheet.

Counties Financial Transactions Report Instructions

Airport Enterprise/Activity Form:

The purpose of the Airport Enterprise/Activity Form is to collect uniform financial information related to airport activities regardless of what basis the county uses to account for these transactions.

Specific Instructions:

Is This Activity Accounted for as an Enterprise?

Enter either "Yes" or "No" to disclose the accounting basis used for this activity.

Operating Revenues:

Landing Fees

Report all fees collected from airlines for both passenger and cargo flight landing. Include any fees collected from governmental agencies, private flyers and local flying activities, such as flight training, aircraft demonstrations, scenic flights, charter trips by non-airline operators, advertising flights, crop dusting, and aerial photographing.

Aircraft Storage Fees

Report all fees collected from the rental of individual spaces to aircraft owners for aircraft parking and storage.

Fuel Flowage Fees

Report revenue received from concessions for the sale of gasoline, oil, and grease for planes and automobiles.

Concessions

Report revenue derived from concessions granted by the airport for the operation of retail establishments, such as restaurants and newsstands, and for the operation of various airport services such as servicing of aircraft, taxi cab concessions, rental cars, automobile parking, and contracted services performed by airport personnel for scheduled or non-scheduled operators.

Rents and Leases

Report revenue derived from the rental and/or leasing of property owned by the airport.

Include:

Hangar space rentals for airlines, aircraft service operators and other governmental agencies.

Rentals in the administration building or terminal buildings.

Ground area leased to persons for construction of hangars, leased ramps, and aircraft parking areas.

Counties Financial Transactions Report Instructions

Airport Enterprise/Activity Form - (Continued):

Operating Revenues: - (Continued)

Sales and Service

Report gross receipts for sales and services provided by the airport to the general public and concessionaires.

Other Revenues

Report other operating revenue not reported elsewhere.

Total Operating Revenues

The electronic report will calculate total operating revenues. If preparing a paper report, enter the sum all **Operating Revenues** categories listed.

Operating Expenses:

Administration

Report all expenses directly related to general and administrative operations.

Maintenance and Operation:

Landing Areas

Report expenses incurred in the maintenance and operation of runways, aprons, snow removal, drainage facilities, and enclosed field areas.

Terminal Buildings and Areas

Report expenses incurred in the maintenance and operation of terminal buildings.

Other Buildings and Areas

Report expenses incurred in the maintenance and operation of other buildings and areas.

General Shops and Equipment

Report expenses incurred in the maintenance and operation of general shops, vehicles, fire fighting apparatus, office furniture, and other equipment.

Cost of Sales and Services

Report all costs incurred in generating sales and service revenue.

Depreciation

Report depreciation on assets acquired with county funds or contributed capital. Depreciation should be calculated using a generally accepted method.

Other Operating Expenses

Report all expenses that are not included in the categories listed above.

Counties Financial Transactions Report Instructions

Airport Enterprise/Activity Form - (Continued):

Total Operating Expenses

The electronic report will calculate total operating expenses. If preparing a paper report, enter the sum all **Operating Expenses** categories listed.

Net Operating Income (Loss)

The electronic report will calculate the Net Operating Income (Loss). If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenue** and enter the result on this line.

Non-Operating Revenues:

Interest

Report all interest earned.

Net Gain (Loss) from Sale of Property

Report the net gain or loss realized from the sale of property.

Grants-In-Aid - Federal

Report all grant revenue received from the Federal government.

Grants-In-Aid - State

Report all grant revenue received from the State government.

Grants-In-Aid - In-Lieu Taxes

Report revenue received in-lieu of taxes.

Grants-In-Aid - Other

Report other grants-in-aid not reported in the categories listed above.

Other Non-Operating Revenues

Report non-operating revenue not reported in the categories listed above.

Total Non-Operating Revenues

The electronic report will calculate the **Total Non-operating Revenues**. If preparing a paper report, enter the sum of all **Non-operating Revenues** categories listed.

Non-Operating Expenses:

Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other debt).

Judgements and Damages

Report all judgment and damages expenses.

Counties Financial Transactions Report Instructions

Airport Enterprise/Activity Form - (Continued):

Taxes and Assessments

Report payments for taxes and assessments.

Current Year Capital Outlay (Non-Enterprise Only)

If reporting airport activity as a non-enterprise, report the amount of capital outlay expended in the current year.

Other Non-Operating Expenses

Report all non-operating expenses not included in categories listed above.

Total Non-Operating Expenses

The electronic report will calculate the **Total Non-operating Expenses**. If preparing a paper report, enter the sum all **Non-operating Expenses** categories listed.

Income (Loss) Before Operating Transfers

The electronic report will calculate **Income (Loss) Before Operating Transfers**. If preparing a paper report, enter the sum of **Total Operating Revenues** and **Total Non-Operating Revenues** minus the sum of **Total Operating Expenses** and **Total Non-Operating Expenses**.

Transfers In From the County

Report the sum of all operating transfers from the county's governmental fund types.

Transfers Out To the County

Report the sum of all operating transfers from the enterprise funds to the county's governmental funds. Include residual equity transfers to the county's governmental funds for a discontinued enterprise/activity.

Total Transfers In (Out)

The electronic report will calculate the **Total Transfers In (Out)**. If preparing a paper report, enter the sum of **Transfers In From the County** less **Transfers Out To the County**.

Net Income (Loss)

The electronic report will calculate the **Net Income (Loss)**. If preparing a paper report, enter the sum of **Income (Loss) Before Operating Transfers** and **Total Transfers In (Out)**. Note: Non-enterprise activity net income (loss) should be entered on the Statistics and Summary Form as a fund balance adjustment to balance the report with the Balance Sheet.

Current Year Capital Outlay (Enterprise only)

Report current year expenses incurred for the acquisition of fixed assets.

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form:

The purpose of the Hospital Enterprise/Activity Form is to collect uniform financial information related to hospital activities regardless of what basis the county uses to account for these transactions. Reference the chart of accounts prescribed in the *Accounting and Reporting Manual for California Hospitals* is recommended for reporting hospital activity transactions. This manual is available on the California Office of Statewide Health Planning and Development Web site at www.oshpd.ca.gov.

Specific Instructions:

Is This Activity Accounted for as an Enterprise?

Enter either "Yes" or "No" to disclose the accounting basis used for this activity.

Operating Revenue:

Daily Hospital Services

Report revenue generated by daily hospital services.

Include:

Medical/Surgical Intensive
Definitive Observation
Psychiatric Isolation
Other Intensive Care Units
Psychiatric Acute
Nursery Acute
Skilled Nursing
Other Daily Hospital Services

Care Coronary Care
Pediatric Intensive Care
Medical/Surgical Acute
Pediatric Acute
Obstetrics Acute
Other Acute Care Units
Psychiatric - Long Term

Ancillary Services

In-patient - Report revenue generated by supplementary services provided to patients residing in the hospital.

Out-patient - Report revenue generated by supplementary services provided to patients receiving treatment in the hospital but not requiring hospitalization.

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Ancillary Services - (Continued):

Include:

Labor and Delivery	Surgery and Recovery
Anesthesiology	Surgical Day Care
Central Services and Supplies	Emergency Room
Laboratories - Clinical	Clinics
Laboratories - Pathological	Blood Bank
Laboratories - Pulmonary Function	Electromyography
Laboratories - Other	Nuclear Medicine
Electrocardiology	Radiology - Therapeutic
Radiology - Diagnostic	Inhalation Therapy
Home Health Services	Physical Therapy
Occupational Therapy	Pharmacy
Other Physical Medicine	Dialysis
Psychiatric Emergency Rooms	Ambulance
Other Ancillary Services	

Gross Patient Revenues

The electronic report will calculate the **Gross Patient Revenues**. If preparing a paper report, enter the sum of **Daily Hospital Services** and **Ancillary Services (In-Patient/Out- Patient)**.

Deductions from Revenue:

Charity Discounts

Report the cost (or value) of charitable services provided.

Donations for Indigent Care

Include any gifts or monetary assistance received from the government for indigent care.

Provisions for Bad Debts

Report the provision amount for uncollectable accounts.

Medi-Care Contractual Adjustments

Report the amount provided for non-reimbursable expenses incurred in providing services to Medi-Care recipients.

Medi-Cal Contractual Adjustments

Report the amount provided for non-reimbursable expenses incurred in providing service to Medi-Cal recipients.

Other Contractual Adjustments

Report the amount provided for non-reimbursable expenses incurred in providing services under other contracts.

Other Deductions from Revenue

Report other deductions from revenues not reported in a category provided otherwise.

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Include:

Policy Discounts

Administrative Adjustments

Total Deductions from Revenue

The electronic report will calculate the **Total Deductions from Revenue**. If preparing a paper report, enter the sum of all **Deductions from Revenue**.

Net Patient Revenues

The electronic report will calculate the **Net Patient Revenues**. If preparing a paper report, enter the sum of **Gross Patient Revenues** less the **Total Deductions from Revenue**.

Other Operating Revenue:

Tuition and Other Educational Revenue

Report revenue generated from tuition and other educational purposes.

Include:

School of Nursing Tuition

Paramedical Education

Student Housing

Licensed Vocational Nurse Program Tuition

Medical Postgraduate Education Tuition

Other Educational Revenue

Services, Commissions, and Rentals

Report revenue generated from various services, commissions, and rentals.

Include:

Cafeteria

Employee Housing

Other Retail Operations

Parking

Telephone and Telegraph

Management Commissions

Non-Patient Room Rental

Laundry and Linen

Physicians' Offices and Other Rentals

Purchasing Services

Janitorial and Maintenance Services

Data Processing Services

Television/Radio Rentals

Other Operating Revenue

Report other operating revenue not reported in a category otherwise provided.

Include:

Donated Commodities

Sale of Scrap and Waste

Rebates and Refunds

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Total Other Operating Revenues

The electronic report will calculate the **Total Other Operating Revenues**. If preparing a paper report, enter the sum of all **Other Operating Revenues**.

Total Operating Revenues

The electronic report will calculate the **Total Operating Revenues**. If preparing a paper report, enter the sum of **Net Patient Revenues** and **Total Other Operating Revenues**.

Operating Expenses:

Daily Hospital Services

Report expenses incurred in providing daily hospital services.

Include:

Medical/Surgical Intensive Care	Coronary Care
Definitive Observation	Pediatric Intensive Care
Psychiatric Isolation	Other Intensive Care Units
Medical/Surgical Acute	Pediatric Acute
Psychiatric Acute	Obstetrics Acute
Nursery Acute	Other Acute Care Units
Skilled Nursing	Psychiatric - Long Term
Other Daily Hospital Services	

Ancillary Services

Report expenses in providing supplementary hospital services

Include:

Labor and Delivery	Surgery and Recovery
Surgical Day Care	Anesthesiology
Central Services and Supplies	Blood Bank
Laboratories - Pulmonary Function	Electrocardiology
Laboratories - Clinical	Radiology - Diagnostic
Laboratories - Other	Nuclear Medicine
Other Physical Medicine	Ambulance
Other Ancillary Services	Electromyography
Inhalation Therapy	Pharmacy
Psychiatric Emergency Room	Dialysis
Occupational Therapy	Emergency Room
Home Health Services	Clinics
Radiology - Therapeutic	Physical Therapy

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Research

Report expenses incurred in conducting research.

Include:

Research Administrative Office
Research Projects

Education

Report expenses incurred in providing educational information and training.

Include:

Education Administrative Office	Student Housing
School of Nursing	Other Educational Activities
License Vocational Nurse Program	
Medical Postgraduate Education	
Paramedical Education	

General Services

Report expenses incurred in providing general services.

Include:

Printing and Duplicating	Kitchen
Cafeteria	Dietary
Laundry and Linen	Social Services
Central Transportation	Employee Housing
Purchasing	Grounds
Security	Parking
Housekeeping	Plant Operations
Plant Maintenance	Other General Services
Physicians' Offices and Other Rental	

Fiscal Services

Report expenses incurred in providing fiscal services.

Include:

General Accounting	Communications
Patient Accounting	Data Processing
Credit and Collections	Admitting
Other Fiscal Services	

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Administrative Services and Unassigned Costs

Report expenses incurred in providing administrative services and unassigned costs.

Include:

Hospital Administration	Governing Board Expense
Management Engineering	Public Relations
Nursing Float Personnel	Personnel
Depreciation and Amortization	Interest
Chaplaincy Services	Auxiliary Groups
Medical Records	Medical Library
Nursing Administration	Medical Staff
In-service Education - Nursing	Leases and Rentals
Other Administrative Services	Licenses and Taxes
Insurance - Other	Employee Benefits
Insurance - Professional Liability	Employee Medical Services Administration
Other Unassigned Costs	

Total Operating Expenses

The electronic report will calculate the **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses**.

Net Operating Income (Loss)

The electronic report will calculate the **Net Operating Income (Loss)**. If preparing a paper report, enter the sum of all **Total Operating Revenues** less **Total Operating Expenses**.

Non-Operating Revenue:

Income and Gains from Investments

Report income and gains from investments.

Contributions and Donated Services

Report all donated or bequeathed revenues.

Unrestricted Income from Endowment Funds

Report unrestricted funds or property donated as a source of income.

Unrestricted Income from Other Restricted Funds

Report unrestricted income from other restricted funds.

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Subventions or Grants:

Federal: Report subvention and grant revenue received from the Federal Government.

State: Report subvention and grant revenue received from the State Government.

Other: Report subvention and grant revenue received from other sources.

Other Non-Operating Revenue

Report other non-operating revenue for which a category is not provided otherwise.

Total Non-Operating Revenue

The electronic report will calculate the **Total Non-operating Revenues**. If preparing a paper report, enter the sum of all **Non-operating Revenues** categories listed.

Non-Operating Expenses:

Interest Expense

Report payments of interest on debt (e.g., interest payments on bonds, notes and other long-term debt, interest payments on floating debt and other short-term debt.)

Current Year Capital Outlay (Non-Enterprise Only)

If reporting hospital activity as a non-enterprise, report the amount of capital outlay expended in the current year.

Other Non-Operating Expenses

Include other non-operating expenses not included elsewhere.

Total Non-Operating Expenses

The electronic report will calculate the **Total Non-operating Expenses**. If preparing a paper report, enter the sum of all **Non-operating Expenses** categories listed.

Net Non-Operating Income (Loss)

The electronic report will calculate the **Net Non-Operating Income (Loss)**. If preparing a paper report, enter the sum of **Total Non-Operating Revenues** less **Total Non-Operating Expenses**.

Net Income Before Extraordinary Items

The electronic report will calculate the **Net Income Before Extraordinary Items**. If preparing a paper report, enter the sum of **Net Operating Income (Loss)** less **Net Non-Operating Income (Loss)**.

Counties Financial Transactions Report Instructions

Hospital Enterprise/Activity Form - (Continued):

Extraordinary Items

Include all extraordinary items.

Income (Loss) Before Operating Transfers

The electronic report will calculate **Income (Loss) Before Operating Transfers**. If preparing a paper report, enter the sum of **Net Income Before Extraordinary Items** and **Extraordinary Items**.

Transfers In From the County

Enter the sum of all operating transfers from the county's governmental funds.

Transfers Out To the County

Report the sum of all operating transfers from the enterprise funds to the county's governmental funds. Include residual equity transfers to the county's governmental funds for a discontinued enterprise/activity.

Total Transfers In (Out)

The electronic report will calculate the **Total Transfers In (Out)**. If preparing a paper report, enter the sum of **Transfers In From the County** less **Transfers Out To the County**.

Net Income (Loss)

The electronic report will calculate the **Net Income (Loss)**. If preparing a paper report, enter the sum of **Income (Loss) Before Operating Transfers** and **Total Transfers In (Out)**. Note: Non-enterprise activity net income (loss) should be entered on the Statistics and Summary Form as a fund balance adjustment to balance the report with the Balance Sheet.

Current Year Capital Outlay (Enterprise only)

Include current year expenses incurred for the acquisition of fixed assets.

Counties Financial Transactions Report Instructions

Refuse Enterprise/Activity Form:

The purpose of the Refuse Enterprise/Activity Form is to collect uniform financial information related to refuse activities regardless of what basis the county uses to account for these transactions.

Specific Instructions:

Is This Activity Accounted for as an Enterprise?

Enter either "Yes" or "No" to disclose the accounting basis used for this activity.

Operating Revenue:

Refuse Disposal Fees - Commercial

Report all fees received from commercial enterprises for the disposal of refuse.

Refuse Disposal Fees - Public

Report all fees received from the public for the disposal of refuse.

Refuse Collection Fees - Residential

Report all fees received from residential customers for refuse collection services provided.

Refuse Collection Fees - Commercial

Report all fees received from commercial customers for refuse collection services provided.

Other Operating Revenue

Report all operating revenue not reported in the **Operating Revenues** categories listed above.

Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum all **Operating Revenues** categories listed.

Operating Expenses:

Refuse Disposal - Salaries and Wages

Report all salary and wage expenditures related to the provision of refuse disposal services.

Refuse Disposal - Services and Supplies

Report all services and supplies expenditures related to the provision of refuse disposal services.

Counties Financial Transactions Report Instructions

Refuse Enterprise Form - (Continued):

Operating Expenses - (Continued):

Refuse Disposal - Other Charges (Abatements)

Report all other charges or abatements related to the provision of refuse disposal services.

Total Refuse Disposal

The electronic report will calculate **Total Refuse Disposal**. If preparing a paper report, enter the sum of all **Refuse Disposal** categories listed.

Refuse Collection - Salaries and Wages

Report all salary and wage expenditures related to the provision of refuse collection services.

Refuse Collection - Service and Supplies

Report all services and supplies expenditures related to the provision of refuse collection services.

Refuse Collection - Other Charges

Report other charges related to the provision of refuse collection services.

Total Refuse Collection

The electronic report will calculate **Total Refuse Collection**. If preparing a paper report, enter the sum of all **Refuse Collection** categories listed.

Other Operating Expenses

Report other operating expenses related to the provision of refuse services not reported in the categories listed above.

Total Operating Expenses

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** categories listed.

Net Operating Income (Loss)

The electronic report will calculate the **Net Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenue** and enter the result on this line.

Non-Operating Revenues:

Interest Earnings

Report all interest earned.

Counties Financial Transactions Report Instructions

Refuse Enterprise Form - (Continued):

Non-Operating Revenues - (Continued):

Sale of Retired Plant & Equipment

Report the net gain or loss realized from the sale of property.

Other Non-Operating Revenue

Report non-operating revenue not included in categories listed above.

Total Non-Operating Revenues

The electronic report will calculate the **Total Non-Operating Revenues**. If preparing a paper report, enter the sum of all **Non-Operating Revenues** categories listed.

Non-Operating Expenses:

Interest Expense

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other debt).

Current Year Capital Outlay (Non- Enterprise Only)

If reporting refuse activity as a non-enterprise, include current year expenditures for the acquisition of fixed assets.

Other Non-Operating Expenses

Report all non-operating expenses not included in reporting categories listed above.

Total Non-Operating Expenses

The electronic report will calculate the **Total Non-operating Expenses**. If preparing a paper report, enter the sum all **Non-operating Expenses** categories listed.

Income (Loss) Before Operating Transfers

The electronic report will calculate **Income (Loss) Before Operating Transfers**. If preparing a paper report, enter the sum of **Operating Revenues** and **Non-Operating Revenues** minus the sum of **Operating Expenses** and **Non-Operating Expenses**.

Transfers In From the County

Report the sum of all operating transfers from the county's governmental funds

Transfers Out To the County

Report the sum of all operating transfers from the enterprise funds to the county's governmental funds. Include residual equity transfers to the county's governmental funds for a discontinued enterprise/activity.

Counties Financial Transactions Report Instructions

Refuse Enterprise Form - (Continued):

Total Transfers In (Out)

The electronic report will calculate the **Total Transfers In (Out)**. If preparing a paper report, enter the sum of **Transfers In From the County** less **Transfers Out To the County**.

Net Income (Loss)

The electronic report will calculate the **Net Income (Loss)**. If preparing a paper report, enter the sum of **Income (Loss) Before Operating Transfers** and **Total Transfers In (Out)**. Note: Non-enterprise activity net income (loss) should be entered on the Statistics and Summary Form as a fund balance adjustment to balance the report with the Balance Sheet.

Current Year Capital Outlay (Enterprise only)

Report current year expenses incurred for the acquisition of fixed assets.

Counties Financial Transactions Report Instructions

Other Enterprises Form:

The purpose of this form is to report the financial transactions of enterprise activities other than Airport, Hospital, and Refuse enterprise activities. **Do not report the financial transactions of transportation systems (i.e., transit activities) on these forms. Transportation systems activity should instead be reported in the California State Controller's Transit Operators Financial Transactions Report. The financial transactions of transit enterprises published in the *Counties Annual Report* are based on information reported in the Transit Operators Financial Transactions Report. However, Balance Sheet accounts related to the county's transit enterprise should be reported in the Enterprise column of the Counties Financial Transactions Report Balance Sheet.**

Other enterprise activities that should be reported on this form may include golf courses, harbors, park, parking, sanitation, and water activities. Enter transactions for each Other Enterprise activity on a separate form.

Use a separate form for each activity accounted for as an enterprise. The financial transactions should be reported on the **Other Enterprise Form**, **Debt Service Form**, and the Enterprise Fund of the **Balance Sheet**. Financial information reported on the **Other Enterprise Form** should be excluded from the **Statement of Revenues** and the **Statement of Expenditures** forms.

Specific Instructions:

Activity Name

Identify the type of enterprise activity performed. Be consistent in reporting the activity name each year.

Operating Revenues:

Charges for Services:

Report amounts charged to users for services performed by the enterprise agency.

Other Operating Revenues

Report other operating revenue not included elsewhere.

Total Operating Revenues

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum all **Operating Revenues** categories listed.

Operating Expenses:

Personal Services

Report salaries, wages, and related employee benefits provided for all persons employed.

Counties Financial Transactions Report Instructions

Other Enterprises Form - (Continued)

Operating Expenses - (Continued):

Contractual Services

Report all services rendered by any outside agencies, which are under contractual agreement to perform such services.

Supplies

Report articles and commodities which are consumed or materially altered when used (i.e., office supplies, operating supplies, repair, and maintenance supplies).

Materials

Report tangible goods that are acquired for use in a productive process.

Other Operating Expenses

Report miscellaneous operating expenses not reported in a specific **Operating Expenses** category.

General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance and utilities, etc.).

Depreciation Expense

Report depreciation on assets acquired with county funds or contributed capital. Depreciation should be calculated using a generally accepted method.

Total Operating Expenses

The electronic report will calculate total operating expenses. If preparing a paper report, enter the sum all **Operating Expense** categories listed.

Net Operating Income (Loss)

The electronic report will calculate the **Net Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenue** and enter the result on this line.

Non-Operating Revenues:

Interest

Report all interest earned.

Operating Grants:

Grants - Federal

Report all grant revenue received from the Federal government.

Counties Financial Transactions Report Instructions

Other Enterprises Form - (Continued):

Non-Operating Revenues - (Continued):

Grants - State

Report all grant revenue received from the State government.

Gain on Sale of Assets

Report the net realized from the sale of property.

Other Non-Operating Revenues

Report non-operating revenue not reported in the categories listed above.

Total Non-Operating Revenues

The electronic report will calculate the **Total Non-operating Revenues**. If preparing a paper report, enter the sum of all **Non-operating Revenues** categories listed.

Non-Operating Expenses:

Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other debt).

Loss on the Sale of Assets

Report any loss realized from the sale of property.

Other Non-Operating Expenses

Report all non-operating expenses not included in categories listed above.

Total Non-Operating Expenses

The electronic report will calculate the **Total Non-operating Expenses**. If preparing a paper report, enter the sum all **Non-operating Expenses** categories listed.

Income (Loss) Before Operating Transfers

The electronic report will calculate **Income (Loss) Before Operating Transfers**. If preparing a paper report, enter the sum of **Operating Revenues** and **Non-Operating Revenues** minus the sum of **Operating Expenses** and **Non-Operating Expenses**.

Transfers In From the County

Report the sum of all operating transfers from the county's governmental funds.

Transfers Out To the County

Report the sum of all operating transfers from the enterprise funds to the county's governmental funds. Include residual equity transfers to the county's governmental funds for a discontinued enterprise activity.

Counties Financial Transactions Report Instructions

Other Enterprises Form - (Continued):

Total Transfers In (Out)

The electronic report will calculate the **Total Transfers In (Out)**. If preparing a paper report, enter the sum of **Transfers In From the County** less **Transfers Out To the County**.

Net Income (Loss)

The electronic report will calculate the **Net Income (Loss)**. If preparing a paper report, enter the sum of **Income (Loss) Before Operating Transfers** and **Total Transfers In (Out)**.

Current Year Capital Outlay (Enterprise only)

Report current year expenses incurred for the acquisition of fixed assets.

Counties Financial Transactions Report Instructions

Statistics and Summary Form:

The Statistics and Summary form collects information related to various tax rates imposed by the county, the appropriations limit and amount subject to the limit, and serves to consolidate and reconcile the revenues, expenditures, transfers, and fund balances of all the governmental fund types.

Specific Instructions:

Current Transient Lodging Tax Rate

Report the applicable tax rate and round to three (3) decimal places.

Effective Date of Current Transient Lodging Tax Rate

Report the applicable effective date of the current tax rate.

Current Utility Users Tax Rate

Report the applicable tax rate and round to three (3) decimal places.

Current Year Property Tax Delinquency as of June 30

Report the current year property tax delinquency rate as of June 30, 20XX and round to three (3) decimal places.

Appropriations Limit

Report the county's Appropriations Limit at fiscal year-end. Do not include the appropriations limit of any dependent special district.

Total Annual Appropriations Subject to Limit

Report the county's Total Annual Appropriations Subject to the Limit at fiscal year-end. Do not include the Total Annual Appropriations Subject to the Limit for any dependent special districts.

Beginning Fund Balance

Report the beginning fund balance of the fiscal year for which you are preparing the Counties Financial Transactions Report. To provide continuity in reporting, the ending fund balance reported in the previous fiscal year must be reported as the beginning fund balance in the current year's report. The electronic format report will carry forward the prior year ending fund balance as reported in the California State Controller's *Counties Annual Report*. **(Note: If the beginning fund balance is incorrect because of audit adjustments or errors, any necessary adjustments can be reported in the Adjustments Section of the Statistics and Summary Form along with the reason for the adjustments).**

Add: Revenues During the Fiscal Year:

Report the sum of all totals from all the completed Statement of Revenues forms. The electronic report format will report this amount based on the information reported on all the Statement of Revenues forms.

Counties Financial Transactions Report Instructions

Statistics And Summary Form - (Continued):

Transfers In

Report the total for the completed **Statement of Revenues, Transfers In From Enterprises Form**. The electronic report format will calculate **Transfers In**. If preparing a paper report, enter the sum of **Total Transfers In and Operating Transfers Between Funds Other Than Governmental and Enterprise** from the **Statement of Revenues - Transfers In Form**.

Adjustments

Report any adjustments necessary due to an error in preparing the prior year's report. Include a brief explanation for each adjustment. Five (5) lines are provided to allow you to identify the most significant Adjustments. Identify the four (4) most significant Adjustments. Then identify any other adjustments as "Miscellaneous". The electronic report will sum the total of all adjustments entered. If preparing a paper report, sum all adjustments listed and enter the result on this line. Adjustments can include prior period adjustments, audit adjustments, non-enterprise net income (loss) and residual equity transfers.

Total Adjustments and Transfers In

The electronic report will calculate **Total Adjustments and Transfers In**. If preparing a paper report, enter the sum of **Transfers In** and **Adjustments**.

Subtotal

The electronic report will calculate **Subtotal**. If preparing a paper report, enter the sum of **Beginning Fund Balance, Revenues During the Fiscal Year, and Total Adjustments and Transfers In**.

Deduct: Expenditures during the Fiscal Year:

Report the sum of all totals for all the **Statement of Expenditure** forms. The electronic report format will calculate and carry forward this amount based on information reported on all the **Statement of Expenditures** forms.

Transfers Out

The electronic report format will calculate **Transfers Out**. If preparing a paper report, enter the sum of **Total Transfers Out to Enterprises** and **Operating Transfers Between Funds Other Than Governmental and Enterprise** from the **Statement of Expenditures - Transfers Out Form**.

Adjustments (Specify):

Report all adjustments necessary to bring the Fund Balance as of June 30, 20XX to the amount reported on the Balance Sheet, Governmental Funds Types. Adjustments can include prior period adjustments, audit adjustments, non-enterprise net income (loss) and residual equity transfers. Operating transfers involving an enterprise fund and a governmental fund type should be reported on the applicable Enterprise/Activity form.

Counties Financial Transactions Report Instructions

Statistics And Summary Form - (Continued):

Five (5) lines are provided to allow you to identify the most significant Adjustments. Identify the four (4) most significant Adjustments. Then identify any other adjustments as "Miscellaneous". The electronic report will sum the total of all adjustments entered. If preparing a paper report, sum all adjustments listed and enter the result on this line.

Total Adjustments and Transfers Out

The electronic report will calculate **Total Adjustments and Transfers Out**. If preparing a paper report, enter the sum of **Transfers Out** and **Adjustments**.

Ending Fund Balance:

The ending fund balance should reconcile to the sum of the **Total Retained Earnings/Fund Balances** of the governmental fund types as reported on the **Balance Sheet**. The electronic report will calculate **Ending Fund Balance**. If preparing a paper report, enter the sum of **Beginning Fund Balance**, **Revenues During Fiscal Year**, **Transfers In**, and **Adjustments** less **Expenditures During Fiscal Year**, **Transfers Out**.

Counties Financial Transactions Report Instructions

Balance Sheet Form:

General Instructions:

The Balance Sheet statement measures the financial position of the county at the end of the fiscal year. The Balance Sheet statement only reports the summarized balances of the Governmental Funds, Proprietary Funds, Fiduciary Funds, and Account Groups. For purposes of the Counties Financial Transactions Report, the information on this statement only includes:

Assets - Reported as current assets, non-current assets, and total assets.

Liabilities - Reported as current liabilities, non-current liabilities and total liabilities.

Fund Equity - Reported as contributed capital, investment in general fixed assets, retained earnings/ fund balance identified as reserved and unreserved.

Specific Instructions:

Report all summarized information requested in the applicable columns and calculate the totals. If completing a paper report, combine all Unmatured Principal Balances End of Fiscal Year for all Governmental debt only and report this amount in the General Long-Term Debt Account Group. The electronic report format will automatically calculate all totals and the General Long Term Debt Account Group based on the information entered on the Long-Term Debt, Construction Financing, and Lease Obligation forms, when the Governmental fund type is selected on these debt forms.

The account balances of the county's transit activities should be reported in the Enterprise Fund of the Balance Sheet.

If debt was reported for an enterprise on the **Long-Term Debts**, **Construction Financing**, or **Lease Obligations** forms, report the **Unmatured Principal Balances, End of Fiscal Year** on the **Non-Current Liabilities** line of the **Balance Sheet**.

Total Assets must equal the sum of **Total Liabilities** plus **Fund Equity** for the Governmental, Proprietary, Fiduciary Funds, and Account Groups.